

CHAPTER 393

(House Bill 205)

AN ACT to repeal and re-enact, with amendments, Section 410(a) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume and 1970 Supplement), title "Revenue and Taxes," subtitle "Admissions and Amusement Tax," subheading, "Disposition of Money Collected," providing that the Comptroller deduct the amount ~~his office~~ ADMISSION TAX UNIT expends to defray the cost of administration and collection of the admission and amusement tax collected under this subtitle.

WHEREAS, In accordance with good administrative practice, the Comptroller of the Treasury should have total flexibility to consolidate similar functions and transfer overlapping duties within his Office; and

WHEREAS, Certain technical restrictions presently exist which may be an obstacle to this flexibility; therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 410(a) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume and 1970 Supplement), title "Revenue and Taxes," subtitle "Admissions and Amusement Tax," subheading "Disposition of Money Collected," be and they are hereby repealed and re-enacted, with amendments, to read as follows:

410.

(a) Out of the proceeds of the taxes collected under this subtitle, at the rate of four and one-half per centum ($4\frac{1}{2}\%$), the Comptroller shall first deduct and retain and place in the General Fund of the State of Maryland eight ninths of the proceeds derived from taxes under Section 402. Out of the remaining proceeds of the taxes collected under this subtitle, at the rate of four and one half per centum ($4\frac{1}{2}\%$), and out of the proceeds of the taxes collected under this subtitle at the rate of one half of one per centum ($\frac{1}{2}\%$), the Comptroller shall then deduct the amount expended by the ~~{admission tax division}~~ ~~Comptroller~~ UNIT to defray the cost of administration and collection of the admission and amusement tax collected under this subtitle. The balance of the proceeds derived under Section 402, then remaining, shall be distributed in accordance with the provisions of Section 410(b) hereunder.

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1971.

Approved May 6, 1971.

CHAPTER 394

(House Bill 207)

AN ACT to repeal and re-enact, with amendments, Section 312(h) (2) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Income Tax,"