

COLLECT A TAX ON THE GROSS RECEIPTS OF CERTAIN ADMISSIONS AND USES, GENERALLY KNOWN AS AN ADMISSION AND AMUSEMENT TAX EFFECTIVE JULY 1, 1972, AND TO RELATE GENERALLY TO THE SO-CALLED ADMISSIONS AND AMUSEMENT TAX IN THIS STATE AND IN ITS POLITICAL SUBDIVISIONS.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 402 and 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Volume and 1970 Supplement), title "Revenue and Taxes," subtitle "Admissions and Amusement Tax," be and they are hereby repealed and re-enacted, with amendments, and all to read as follows:

402.

There EFFECTIVE JULY 1, 1971, THERE shall be levied, collected and paid a tax at the rate of ~~four and one-half per centum (4½%)~~ ~~2½%~~ ONE-HALF OF ONE PER CENTUM (½%) of the gross receipts of every person, firm or corporation derived from the amounts charged for (1) admission to any place, whether such admission be by single ticket, season ticket or subscription, *including a cover charge for seats or tables at any roof garden, cabaret, or other similar place where there is furnished a performance when payment of such amounts entitles the patron thereof to be present during any portion of such performance,* (2) admission within an enclosure in addition to the initial charge for admission to such enclosure, (3) the use of sporting or recreational facilities or equipment, ~~except for rental of sporting or recreational equipment.~~ There shall be levied, collected and paid a tax at the rate of one-half of one per centum (½%) of the gross receipts of every person, firm or corporation derived from the amounts charged for ~~(1) the rental of sporting or recreational equipment; and (2) admission to wrestling matches or boxing matches; and (3) admission, cover charges for seats or tables,~~ REINCLUDING THE RENTAL OF THE SPORTING OR RECREATIONAL EQUIPMENT, AND (4) REFRESHMENT, service or merchandise at any roof garden, cabaret or other similar place where there is furnished a performance ~~when payment of such amounts entitles the patron thereof to be present during any portion of such performance~~. The term "roof garden or other similar place" shall include any room in any hotel, restaurant, hall or other place where music or dancing privileges or other entertainment, except mechanical music, RADIO OR TELEVISION, ALONE, AND WHERE NO DANCING IS PERMITTED, are afforded to members, guests or patrons in connection with the serving or selling of food, ~~refreshments~~ REFRESHMENT or merchandise. † It is further provided that this section shall not apply to bowling alleys or lanes.‡

410.

(a) Out of the proceeds of the taxes collected under this subtitle, ~~the Comptroller shall first deduct and retain and place in the General Fund of the State of Maryland~~ ~~eight ninths~~ *six sevenths* of the proceeds derived from taxes under Section 402 ~~except that in the event Chapter ..... of the Acts of 1969 (House Bill 204)~~