

is enacted four ninths of the proceeds shall be placed in the General Fund of the State of Maryland]. The Comptroller shall then deduct the THE COMPTROLLER SHALL DEDUCT THE amount expended by the admission tax division 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 And be it further enacted, That Section 405(f) of the said article and subtitle of the Code, be and it is hereby repealed.*

405.

~~[(f) No tax shall be levied or collected under this subtitle upon the gross receipts derived from amounts charged for admission to or use of charter boats.]~~

SEC. 2. AND BE IT FURTHER ENACTED, THAT AS OF JUNE 30, 1972, SECTIONS 402 THROUGH 411, INCLUSIVE, OF THE SAID ARTICLE OF THE CODE, AS THESE SECTIONS EXISTED ON THIS DATE, BE AND THEY ARE HEREBY REPEALED.

SEC. 3. AND BE IT FURTHER ENACTED, THAT AS OF JULY 1, 1972, A NEW SECTION 402 BE AND THE SAME IS HEREBY ENACTED IN LIEU THEREOF, TO STAND IN THE PLACE OF THE SECTIONS SO REPEALED, AND TO READ AS FOLLOWS:

402.

(A) EFFECTIVE JULY 1, 1972, ANY COUNTY BY RESOLUTION MAY LEVY AND COLLECT A TAX ON THE GROSS RECEIPTS OF EVERY PERSON, FIRM OR CORPORATION OBTAINED FROM SOURCES WITHIN THE COUNTY DERIVED FROM THE AMOUNTS CHARGED FOR (1) ADMISSION TO ANY PLACE, WHETHER THE 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 IF PAYMENT OF THE AMOUNTS ENTITLES THE PATRON THEREOF TO BE PRESENT DURING ANY PORTION OF THE PERFORMANCE; (2) ADMISSION WITHIN AN ENCLOSURE IN ADDITION TO THE INITIAL CHARGE FOR ADMISSION TO THE ENCLOSURE; (3) THE USE OF SPORTING OR RECREATIONAL FACILITIES OR EQUIPMENT, INCLUDING THE RENTAL OF SPORTING OR RECREATIONAL EQUIPMENT; AND (4) REFRESHMENT, SERVICE OR MERCHANDISE AT ANY ROOF GARDEN, CABARET OR SIMILAR PLACE WHERE THERE IS FURNISHED A 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