

be and it is hereby repealed and re-enacted, with amendments, to read as follows: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. *Notwithstanding any of the provisions of this subsection, no admissions and amusement tax may be imposed by Calvert, Charles, or St. Mary's County on the gross receipts of any person, firm, or corporation if the transaction or activity which produces the gross receipts is subject to the imposition of either the retail sales tax under Section 325 of this Article, or the use tax under Section 373 of this Article.*

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 the members, guests, or patrons in connection with the serving or selling of food, refreshment or merchandise. Provided, if any incorporated city or town located in the county levies a tax under subsection (c) of this section, the county shall not levy a tax on the gross receipts listed above, obtained from sources within the incorporated city or town.

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1972.

Approved May 26, 1972.

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CHAPTER 426

(Senate Bill 554)

AN ACT to repeal and re-enact, with amendments, Section 194 (d) of Article 48A of the Annotated Code of Maryland (1972 Replacement Volume), title "Insurance Code", subtitle "Surplus Lines," ~~to provide for the inclusion of political subdivisions in the non-application of surplus lines tax.~~ TO EXCLUDE INSURANCE OF RISKS OF LOCAL GOVERNMENTS IN THE STATE FROM PAYMENT OF THE PREMIUM TAX ON SURPLUS LINES INSURANCE.