

AND SUBTITLE OF THE CODE, TO FOLLOW IMMEDIATELY AFTER SECTION 402 THEREOF; AND ALL 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 MECHANICAL MUSIC, RADIO OR TELEVISION, ALONE, AND WHERE NO DANCING IS PERMITTED, ARE AFFORDED THE MEMBERS, GUESTS, OR PATRONS IN CONNECTION WITH THE SERVICING 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. *THE TAX LEVIED BY THIS SUBSECTION SHALL BE COLLECTED BY THE COMPTROLLER.*

(B) EFFECTIVE JULY 1, 1972, ANY INCORPORATED CITY OR TOWN BY RESOLUTION MAY LEVY [AND COLLECT] A TAX ON THE GROSS RECEIPTS OF EVERY PERSON, FIRM OR CORPORATION OBTAINED FROM SOURCES WITHIN THE INCORPORATED CITY OR TOWN 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 WHEN 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