

to be collected by the Comptroller, AS TO ANY CHANGES IN RATE OR TYPE OF ACTIVITY TO BE TAXED.

(c) Each quarter, the Comptroller ~~may~~ SHALL deduct and retain an amount necessary to defray the cost of administration and collection in the previous quarter.

(d) Within twenty (20) days after the end of each calendar quarter, the Comptroller shall pay the balance of the taxes collected to the respective legislative bodies of the counties or incorporated municipality or the Mayor and City Council of Baltimore City, according to their source of collection.

405.

(A) ON OR BEFORE THE TENTH DAY OF EACH MONTH, EVERY PERSON, FIRM OR CORPORATION SUBJECT TO THE TAXES IMPOSED BY THIS SUBTITLE SHALL MAKE A RETURN TO THE COMPTROLLER WHO MAY PERMIT OR REQUIRE SUCH RETURNS TO BE MADE FOR OTHER PERIODS AND UPON SUCH OTHER DATES AS MAY BE SPECIFIED BY REGULATION.

(B) THE FORM OF RETURNS REQUIRED TO BE FILED BY THIS SECTION SHALL BE PRESCRIBED BY THE COMPTROLLER AND SHALL CONTAIN SUCH INFORMATION AS MAY BE DEEMED NECESSARY FOR THE PROPER ADMINISTRATION OF THE TAX.

(C) AT THE TIME OF FILING A RETURN, EVERY PERSON, FIRM OR CORPORATION SHALL PAY TO THE COMPTROLLER THE TAXES IMPOSED BY THIS SUBTITLE.

406.

(A) NO TAX SHALL BE LEVIED OR COLLECTED UNDER THE PROVISIONS OF SECTION 402 OF THIS ARTICLE:

(1) UPON THE GROSS RECEIPTS DERIVED FROM THE AMOUNTS CHARGED FOR ADMISSIONS OR REFRESHMENTS, SERVICE AND MERCHANDISE WHEN SUCH GROSS RECEIPTS ARE DEVOTED EXCLUSIVELY TO CHARITABLE, RELIGIOUS OR EDUCATIONAL PURPOSES OR INURE EXCLUSIVELY TO THE BENEFIT OF A VOLUNTEER FIRE COMPANY OR A NONPROFIT RESCUE SQUAD, OR TO SERVICE, FRATERNAL OR VETERANS' ORGANIZATIONS, WHOSE CHARTERS HAVE BEEN GRANTED BY THE CONGRESS OF THE UNITED STATES NOR WHEN SUCH GROSS RECEIPTS INURE TO THE BENEFIT OF ANY AGRICULTURAL FAIR, PROVIDED NO PART OF THE NET EARNINGS THEREOF INURE TO THE BENEFIT OF ANY STOCKHOLDERS OR MEMBER OF THE ASSOCIATION CONDUCTING THE SAME AND PROVIDED THE PROCEEDS THEREFROM ARE USED EXCLUSIVELY FOR THE IMPROVEMENT, MAINTENANCE AND OPERATION OF SUCH AGRICULTURAL FAIR, NOR UPON GROSS RECEIPTS DERIVED FROM THE AMOUNTS CHARGED FOR ADMISSION AND THE USE OF SPORTING OR RECREATIONAL FACILITIES OR EQUIPMENT COMMONLY DESCRIBED AS "BINGO" WHEN SUCH BINGO GAMES ARE OPERATED PURSUANT TO SECTION 260 OF ARTICLE 27 OF THE ANNOTATED CODE OF MARYLAND.