

LER BY ANY COUNTY, INCORPORATED CITY OR TOWN, OR BALTIMORE CITY OF THE AUTHORIZATION OR IMPOSITION OR LEVY OF TAX, IN EXISTENCE ON JUNE 30, 1972, SHALL CONTINUE IN FORCE AND EFFECT UNLESS AND UNTILL CHANGED PURSUANT TO LAW, PROVIDED FURTHER THAT THE STATE LEVY OF A TAX ON ADMISSION AND AMUSEMENTS AT THE RATE OF ONE-HALF PER CENTUM ( $\frac{1}{2}\%$ ) EXISTING ON JUNE 30, 1972, SHALL CONTINUE IN EFFECT AND SHALL BE COLLECTED AND PAID AND DISTRIBUTED FOR THE PERIOD BEGINNING JULY 1, 1972 THROUGH JANUARY 2, 1973, PURSUANT TO THE PROVISIONS OF SECTION 1 OF THIS ACT.

SEC. 3. AND BE IT FURTHER ENACTED, THAT ALL RULES, REGULATIONS, FORMS, ORDERS AND DIRECTIVES PROMULGATED BY OR IN EFFECT FOR THE COMPTROLLER RELATING TO THE ADMISSIONS AND AMUSEMENT TAX LAWS EXISTING ON JUNE 30, 1972 SHALL CONTINUE IN FORCE AND EFFECT UNLESS AND UNTILL CHANGED PURSUANT TO LAW.

SEC. 4. AND BE IT FURTHER ENACTED, THAT IF ANY PROVISION OF THIS ACT OR THE APPLICATION THEREOF TO ANY PERSON OR CIRCUMSTANCE IS HELD INVALID FOR ANY REASON, THE INVALIDITY SHALL NOT AFFECT THE OTHER PROVISIONS OR ANY OTHER APPLICATION OF THIS ACT WHICH CAN BE GIVEN EFFECT WITHOUT THE INVALID PROVISIONS OR APPLICATION, AND TO THIS END ALL THE PROVISIONS OF THIS ACT ARE DECLARED TO BE SEVERABLE.

SEC. 5. AND BE IT FURTHER ENACTED, THAT ALL LAWS OR PARTS OF LAWS, PUBLIC GENERAL OR PUBLIC LOCAL, INCONSISTENT WITH THE PROVISIONS OF THIS ACT ARE REPEALED TO THE EXTENT OF THE INCONSISTENCY.

SEC. 6. AND BE IT FURTHER ENACTED, THAT ANY TAXES LAWFULLY DUE AND OWING UNDER THE PROVISIONS OF THE SUBTITLE "ADMISSIONS AND AMUSEMENT TAX," OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND, AS IT EXISTED PRIOR TO THE EFFECTIVE DATE OF THIS ACT, AND ANY TAXES LAWFULLY DUE AND OWING UNDER SECTION 2 OF THIS ACT, SHALL CONTINUE TO BE COLLECTIBLE AND SUBJECT TO THE SAME PROVISIONS OF COLLECTION AND DISTRIBUTION AS HERETOFORE PROVIDED BY LAW.

SEC. 27. *And be it further enacted,* That the Act shall take effect ~~July 1~~ JUNE 30, 1972.

Approved May 31, 1972.