

FAILS TO PAY OVER TO THE CONTROLLER THE TAX IMPOSED THEREBY, WHO WILFULLY FAILS TO FILE A RETURN REQUIRED IN CONNECTION WITH SAID TAX, WHO WILFULLY MAKES ANY FALSE STATEMENT OR MISLEADING OMISSION IN ANY SUCH RETURN OR WHO WILFULLY FAILS TO KEEP COMPLETE AND PROPER RECORDS AS REQUIRED BY LAW SHALL BE GUILTY OF A MISDEMEANOR AND, UPON CONVICTION THEREOF, SHALL BE FINED NOT MORE THAN ONE THOUSAND DOLLARS (\$1,000.00) OR BE IMPRISONED FOR NOT MORE THAN SIX (6) MONTHS, OR BOTH, IN THE DISCRETION OF THE COURT, FOR EACH AND EVERY SUCH OFFENSE.

SECTION 2. *And be it further enacted,* That if any provision of this Ordinance or the Application thereof to any person or circumstance is held invalid for any reason, such invalidity shall not affect the other provisions or any other application of this Ordinance which can be given effect without the invalid provisions or application, and to this end, all the provisions of this Ordinance are hereby declared to be severable.

SECTION 3. *And be it further enacted,* That this Ordinance shall become law and take effect on the 1st day of July, 1971, AND ITS PROVISIONS SHALL TAKE EFFECT ON BILLS RENDERED AFTER JULY 31, 1971.

APPROVED AND ENACTED: JUNE 4, 1971.

Bill No. 32-71

AN ORDINANCE to repeal and re-enact, with amendments, Section 17-500 (a) and (d) of the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 5, "Gross Receipts", changing AND TO ENACT NEW SECTION 17-500 IN LIEU THEREOF, TO CHANGE the amount of tax levied upon gross receipts obtained from amounts charged for admission or refreshment, service and merchandise, and the use of certain recreation facilities for equipment, golf course greens and roller skating rinks; and matters generally related thereto.

SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,* That Section 17-500 (a) and (d) be, and they are IT IS hereby repealed and re-enacted, with amendments NEW SECTION 17-500 IS ENACTED IN LIEU THEREOF, to read as follows:

Section 17-500. **Imposed.**

(a) Pursuant to the provisions of section 403 of article 81 of the Annotated Code of Maryland (1969 Replacement Volume), [(1957 edition)] as [last] amended [by chapter 729 of the Acts of 1965], and except as otherwise provided hereafter, there is hereby levied a tax of [three] *seven percentum (7%)* upon the gross receipts of every person, firm, or corporation obtained from sources within the