

county, but not within any incorporated city or town thereof, derived from the amounts charged for admission or refreshment, service and merchandise and the use of sporting or recreation facilities or equipment except bowling alleys and movie theaters to the same extent and in the same manner as that levied by the state upon gross receipts under the provisions of section 402 of article 81 of the Code, which tax shall be in addition to and not in lieu of any tax which may now or hereafter be levied upon gross receipts by the state, provided that the tax levy hereby made upon gross receipts shall not be paid upon the gross receipts received by organizations specifically exempted by section 405 of article 81 of the Code.

(d) There is hereby levied a tax of ~~one~~ five and one-half percentum (5 1/2%) upon the gross receipts of every person, firm, or corporation obtained from sources within the county, but not within any incorporated city or town thereof, derived from the business of operating golf course greens, and roller skating rinks to the same extent and in the same manner as that levied by the state upon the gross receipts, which tax shall be in addition to and not in lieu of any tax which may now or may hereafter be levied upon gross receipts by the state, provided that the tax levy hereby made upon gross receipts shall not be paid upon the gross receipt received by organizations specifically exempted by section 405 of article 81 of the Code.

(A) PURSUANT TO THE PROVISIONS OF SECTION 403 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1969 REPLACEMENT VOLUME), AS AMENDED, THERE SHALL BE LEVIED, COLLECTED, AND PAID A TAX UPON THE GROSS RECEIPTS OF EVERY PERSON, FIRM OR CORPORATION OBTAINED FROM SOURCES WITHIN THE COUNTY (BUT NOT WITHIN ANY INCORPORATED CITY OR TOWN THEREOF) AS HEREINAFTER PROVIDED:

PURPOSE	RATE OF TAX
(1) EXCEPT AS SPECIFICALLY PROVIDED IN SUBSECTION (2) THROUGH (8), INCLUSIVE, OF THIS SUBSECTION, ADMISSIONS TO ANY ESTABLISHMENT (WHETHER BY SINGLE TICKET, SEASON TICKET, OR SUBSCRIPTION); AND ANY ADMISSION WITHIN AN ENCLOSURE IN ADDITION TO THE INITIAL CHARGE FOR SUCH ADMISSION	7%
(2) ADMISSIONS TO ANY MOVING PICTURE THEATRE	4%
(3) ADMISSIONS, COVER CHARGES FOR SEATS OR TABLES, REFRESHMENTS, SERVICE, OR MERCHANDISE AT ANY ROOF GARDEN, CABARET, OR OTHER SIMILAR PLACES WHERE THERE IS FURNISHED A PERFORMANCE WHEN PAYMENT OF SUCH AMOUNTS ENTITLE THE PATRON THEREOF TO BE PRESENT DURING ANY PORTION OF SUCH PERFORMANCE	3%