SERVICING OR SELLING OF FOOD, REFRESHMENT OR MERCHANDISE.

(B) SHOULD THE STATE LEVY ON ADMISSIONS AND AMUSEMENTS AT THE RATE OF ONE-HALF OF ONE PERCENT BE ELIMINATED, AS PROVIDED IN SECTION 2 OF HOUSE BILL 31, ENACTED AT THE 1972 SESSION OF THE GENERAL ASSEMBLY OF MARYLAND, THE TAX HEREIN IMPOSED ON GROSS RECEIPTS SHALL BE INCREASED BY THE RATE EQUAL TO THE ELIMINATION BY THE STATE.

SEC. 11-97 LIMITATIONS

THE RATE OF TAX IMPOSED UNDER THIS ARTICLE SHALL NOT EXCEED TEN PERCENT (10%) OF THE GROSS RECEIPTS OF ANY PERSON, FIRM OR CORPORATION SUBJECT TO THE TAX; PROVIDED FURTHER THAT IN THOSE CASES WHERE TICKETS TO PLACES OF AMUSEMENT OR GROSS RECEIPTS FOR AMUSEMENTS ARE TAXED UNDER THE PROVISIONS OF THE RETAIL SALES TAX ACT OR THE MARYLAND USE TAX THE TOTAL COMBINED ADMISSIONS TAX AND SALES OR USE TAX SHALL NOT EXCEED TEN PERCENT (10%).

SEC. 11-98 TAX ON OTHER ADMISSIONS

THERE IS HEREBY LEVIED AND IMPOSED AN ADDITIONAL TAX OF FIVE CENTS (5¢) FOR EACH PERSON PROVIDED WITH AN ADMISSION WITHOUT CHARGE OR AT REDUCED RATES WHENEVER A CHARGE FOR ADMISSION IS MADE TO ANY OTHER PERSON NOT IN EXCESS OF FIFTY CENTS (50¢); AND A TAX OF TEN CENTS (10¢) WHENEVER A CHARGE OR ADMISSION TO SUCH OTHER PERSONS IS IN EXCESS OF FIFTY CENTS (50¢), BUT NOT IN EXCESS OF ONE DOLLAR ($1.00); AND A TAX OF FIFTEEN CENTS (15¢) WHENEVER A CHARGE FOR ADMISSION TO SUCH OTHER PERSON IS IN EXCESS OF ONE DOLLAR ($1.00).

SECTION 2. BE IT FURTHER RESOLVED, That the Comptroller of the State of Maryland be and he is hereby authorized and directed to collect and pay over said taxes by this Article imposed as provided by Section 402(C) and 404 of House Bill 31 enacted at the 1972 Session of the General Assembly of Maryland.

SECTION 3. BE IT FURTHER RESOLVED, That the Comptroller of the State of Maryland be immediately notified upon the enactment of this resolution.

SECTION 4. BE IT FURTHER RESOLVED, That this resolution having been passed by the affirmative vote of five members of the County Council shall take