

## MUNICIPAL CHARTERS

equipment; and (4) refreshment, service or merchandise at any roof garden, cabaret or similar place where there is furnished a performance.

WHEREAS Article 81 of the Annotated Code of Maryland (1971 Cumulative Supplement) provides for the authority to the City of Annapolis to levy a tax on admissions and amusements; and

WHEREAS the Mayor and Aldermen wish to impose said taxes in accordance with its authority;

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND ALDERMEN OF THE CITY OF ANNAPOLIS that pursuant to the authority granted in Section 402 of Article 81 of the Annotated Code of Maryland (1971 Cumulative Supplement) hereby levies a tax at the rate of ten per centum (10%) of the gross receipts of every person, firm or corporation derived from the amounts charged in the City of Annapolis for (1) admission to any place, whether such admission be by single ticket, season ticket or subscription, including a cover charge for seats or tables at any roof garden, cabaret, or other similar place where there is furnished a performance when payments of such amounts entitles the patron thereof to be present during any portion of such performance, (2) admission within an enclosure in addition to the initial charge for admission to such enclosure, (3) the use of sporting or recreational facilities or equipment, including the rental of sporting or recreational equipment, and (4) refreshment, service or merchandise at any roof garden, cabaret or other similar place where there is furnished a performance.

The term "roof garden or other similar place" shall include any room in any hotel, restaurant, hall or other place where music or dancing privileges or other entertainment, except mechanical music, radio or television, alone, and where no dancing is permitted, are afforded the members, guests, or patrons in connection with the serving or selling of food, refreshments or merchandise.

PROVIDED, HOWEVER, the gross receipts derived from the amounts charged for motion picture theatres shall be taxed at the rate of one-half of one percentum (1/2%).

PROVIDED, HOWEVER, the gross receipt derived from the amounts charged for admission to stage theatres shall be taxed at the rate of three and one-half per centum (3 1/2%).

PROVIDED, HOWEVER, the gross receipts derived from the amounts charged for the use of sporting or