

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
 Section 402(a) and (b)  
 Annotated Code of Maryland  
 (1975 Replacement Volume and 1978 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

402.

(a) Effective July 1, 1972, any county by resolution may levy a tax on the gross receipts of every person, firm or corporation obtained from sources within the county derived from the amounts charged for (1) admission to any place, whether the 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, if payment of the amounts entitles the patron thereof to be present during any portion of the performance; (2) admission within an enclosure in addition to the initial charge for admission to the enclosure; (3) ~~ADMISSION, WHETHER BY SINGLE TICKET, SEASON TICKET, SUBSCRIPTION, FEE, OR CHARGE, FOR~~ the use of sporting or recreational facilities or equipment, including the rental of sporting or recreational equipment, AND GAMES OF ENTERTAINMENT; and (4) refreshment, service or merchandise at any roof garden, cabaret or similar place where there is furnished a performance. Notwithstanding any of the provisions of this subsection, no admissions and amusement tax may be imposed by Calvert County on the gross receipts of any person, firm, or corporation if the transaction or activity which produces the gross receipts is subject to the imposition of either the retail sales tax under § 325 of this article, or the use tax under § 373 of this article.

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, refreshment or merchandise. Provided, if any incorporated city or town located in the county levies a tax under subsections (b) and (c) of this section, the county shall not levy a tax on the gross receipts listed above, obtained from sources within the incorporated city or town. The tax levied by this subsection shall be collected by the Comptroller.