

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

406.

No tax shall be levied or collected under the provisions of § 402 of this article:

(1) Upon the gross receipts derived from the amounts charged for admissions or refreshments, service and merchandise when such gross receipts are devoted exclusively to charitable, religious or educational purposes or inure exclusively to the benefit of a volunteer fire company or a nonprofit rescue squad, or to service, fraternal or veterans' organizations, whose charters have been granted by the Congress of the United States nor when such gross receipts inure to the benefit of any agricultural fair, provided no part of the net earnings thereof inure to the benefit of any stockholders or member of the association conducting the same and provided the proceeds therefrom are used exclusively for the improvement, maintenance and operation of such agricultural fair, nor upon gross receipts derived from the amounts charged for admission and the use of sporting or recreational facilities or equipment commonly described as "bingo" when such bingo games are operated pursuant to § 260 of Article 27 of the Annotated Code of Maryland;

(2) Upon the gross receipts of nonprofit groups or associations organized to present or offer annual series of scheduled musical concerts and of those nonprofit, cultural organizations which receive grants through or from the Maryland Arts Council or which receive direct appropriations of State funds under Article 41, § 404 (b) of the Maryland Code through the Maryland Arts Council, derived from admissions to concerts and theatrical events, whether by a single ticket, season ticket or subscriptions;

(3) Upon gross receipts derived from the amounts charged for bowling alleys or lanes;

(4) Upon gross receipts derived from amounts charged for admission to live boxing or wrestling matches;

(5) Upon gross receipts received from amounts charged for the use of tennis courts in Wicomico County provided that the county or municipality, where appropriate authorizes the exemption by ordinance or resolution[.];

(6) UPON GROSS RECEIPTS DERIVED FROM AMOUNTS CHARGED FOR ADMISSION TO OR USE OF A CHARTER FISHING BOAT.