

AN ACT concerning

Garrett County - Motion Picture Admission Tax

FOR the purpose of repealing the Garrett County local provision concerning the charging, collecting, and distribution of an admissions tax for persons admitted to a motion picture show on Sundays; and repealing the penalty for noncompliance of this local law.

BY repealing

The Public Local Laws of Garrett County
Section 37-4
Article 12 - Public Local Laws of Maryland
(1971 Edition, as amended)

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Code of Public Local Laws of Maryland be repealed, amended, or enacted to read as follows:

Article 12 - Garrett County

[37-4.

(a) Upon every person, firm or corporation exhibiting motion pictures pursuant to the provisions of Section 37-3 of this Article for a direct or indirect admission fee or charge, there is hereby levied and imposed a tax at the rate of five cents (5¢) for each person admitted to any such exhibition. Said tax shall be paid by said exhibitor not later than the Wednesday following such exhibition, to the County Commissioners of Garrett County, who shall pay all such taxes into a special account which shall be paid over to the Garrett County Memorial Hospital for its support and maintenance.

(b) Any person, firm or corporation failing to pay said tax as aforesaid shall be guilty of a misdemeanor, and upon conviction therefor shall be subject to a fine of not more than five hundred dollars (\$500.) or imprisonment for not more than sixty (60) days, or both, in the discretion of the Court.]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved April 14, 1981.