

from certain coin operated games; requiring that certain persons obtain a coin operated game ~~owner~~ operator license in Washington County; requiring that certain persons obtain a coin operated game permit in Washington County; establishing ~~method-of-applications~~ application procedures, terms, and fees for the licenses and permits; providing for disposition of certain fees; establishing penalties for certain violations; providing for the forfeiture of certain coin operated games under certain conditions; clarifying language; deleting obsolete provisions; and generally relating to certain permits and licenses in Washington County.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 402(a)
Annotated Code of Maryland
(1980 Replacement Volume and 1982 Supplement)

BY adding to

Article 56 - Licenses
Section 20C to be under the new subtitle "Coin Operated Games"
Annotated Code of Maryland
(1979 Replacement Volume and 1982 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

402.

(a) [Effective July 1, 1972,](1) EXCEPT AS OTHERWISE PROVIDED IN THIS SUBTITLE, 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]:

(I) 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]

(II) ADMISSION within an enclosure in addition to the initial charge for admission to the enclosure; [(3) the]