

(III) THE use of sporting or recreational facilities or equipment, including the rental of sporting or recreational equipment, and games of entertainment; and [(4) refreshment]

(IV) 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]

(2) ADMISSIONS and amusement tax may NOT be imposed by:

(I) 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; OR

(II) WASHINGTON COUNTY ON THE GROSS RECEIPTS OF ANY PERSON WHO KEEPS, OWNS, OR MAINTAINS A COIN OPERATED GAME OR AMUSEMENT DEVICE THAT IS SUBJECT TO THE LICENSE AND PERMIT REQUIREMENTS OF ARTICLE 56, § 20C OF THIS CODE.

(3) 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]

(4) 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.

(5) The tax levied by this subsection shall be collected by the Comptroller.

Article 56 - Licenses

COIN OPERATED GAMES

20C.

(A) (1) IN THIS SECTION, "COIN OPERATED GAME" MEANS AN AMUSEMENT DEVICE IN WASHINGTON COUNTY THAT IS OPERATED OR ACTIVATED BY COINS OR TOKENS.

(2) "COIN OPERATED GAME" INCLUDES:

(1) A VIDEO GAME;