

(E) THE MARYLAND SPORTS STADIUM AUTHORITY MAY IMPOSE A TAX ON THE GROSS RECEIPTS OF EVERY PERSON, FIRM, OR CORPORATION DERIVED FROM THE AMOUNTS CHARGED FOR:

(1) IF PAYMENT OF THE AMOUNT ENTITLES THE PATRON TO BE PRESENT DURING ANY PORTION OF THE PERFORMANCE, ADMISSION TO ANY MARYLAND SPORTS STADIUM AUTHORITY FACILITY, WHETHER THE ADMISSION IS BY SINGLE TICKET, SEASON TICKET, SUBSCRIPTION, OR COVER CHARGES; AND

(2) ADMISSION WITHIN AN ENCLOSURE IN ADDITION TO THE INITIAL CHARGE FOR ADMISSION TO THE ENCLOSURE.

(F) (1) THE MARYLAND SPORTS STADIUM AUTHORITY MAY IMPOSE AN ADDITIONAL TAX FOR EACH PERSON PROVIDED WITH AN ADMISSION WITHOUT CHARGE OR AT REDUCED RATES TO AN AUTHORITY FACILITY AS FOLLOWS:

ADMISSION PRICE OF	ADMISSION TAX IS
0 - 50 CENTS	5 CENTS
51 CENTS - 1 DOLLAR	10 CENTS
OVER 1 DOLLAR	15 CENTS

(2) THE TAX IMPOSED UNDER THIS SUBSECTION SHALL BE COLLECTED BY THE COMPTROLLER.

(3) THE COMPTROLLER SHALL DISTRIBUTE THE PROCEEDS OF THE TAX IMPOSED UNDER THIS SUBSECTION AS FOLLOWS:

(I) IF THE LOCAL LEGISLATIVE BODY IMPOSES A TAX UNDER SUBSECTION (C) OF THIS SECTION ON THAT CLASS OF ACTIVITIES, THE LOCAL TAX IS SUPPLANTED AND THE REVENUES SHALL BE DISTRIBUTED 80 PERCENT TO THE AUTHORITY AND 20 PERCENT TO THE LOCAL GOVERNMENT IN WHICH THE FACILITY IS LOCATED.

(II) IF THE LOCAL LEGISLATIVE BODY DOES NOT IMPOSE A TAX UNDER SUBSECTION (C) OF THIS SECTION ON THAT CLASS OF ACTIVITIES, THE REVENUES SHALL BE DISTRIBUTED 100 PERCENT TO THE AUTHORITY.

(G) THE MARYLAND STADIUM AUTHORITY MAY ONLY IMPOSE THE TAX AUTHORIZED UNDER SUBSECTIONS (E) AND (F) OF THIS SECTION AT SUCH TIME AS THE AUTHORITY OWNS OR LEASES FACILITIES.

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(b) The legislative body of a county, incorporated municipality or Baltimore City [has the authority to] AND THE MARYLAND SPORTS STADIUM AUTHORITY MAY classify the different types of activities defined under § 402 and the rate of tax levied need not be the same for each type of activity.