A PERSON WHO HAS GROSS RECEIPTS SUBJECT TO THE ADMISSIONS AND AMUSEMENT TAX SHALL PAY THE TAX ON THOSE GROSS RECEIPTS WITH THE RETURN THAT COVERS THE PERIOD IN WHICH THOSE RECEIPTS ARE EARNED.

(B) LIABILITY OF CORPORATE OFFICERS.

IF A CORPORATION, OTHER THAN A NONSTOCK, NOT FOR PROFIT CORPORATION, IS REQUIRED TO PAY THE ADMISSIONS AND AMUSEMENT TAX, PERSONAL LIABILITY FOR THE TAX AND INTEREST AND PENALTIES ON THE TAX EXTENDS TO ANY OFFICER OF THE CORPORATION WHO EXERCISES DIRECT CONTROL OVER ITS FISCAL MANAGEMENT.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 405(c).

In the introductory language of subsection (a) of this section, the references to a person "who has gross receipts subject to the admissions and amusement tax" and to the return "that covers the period in which those gross receipts are earned" are added for clarity, since the Office of the Comptroller advises that returns are due periodically, whether or not taxes are due. See § 4-201 of this title.

Also in the introductory language of subsection (a) of this section, the phrase "on those gross receipts" is added for clarity.

Also in the introductory language of subsection (a) of this section, the former words "firm or corporation" are deleted as included in the defined term "person".

In subsection (b) of this section, the reference to a corporation "required to pay" the tax is substituted for the former reference to a person "liable for" the tax, since subsection (b) makes other persons liable for payment.

Also in subsection (b) of this section, the phrase "for the tax and interest and penalties on the tax" is added to clarify the scope of liability. This addition is based on the former reference to corporate liability for "any tax, penalty, or interest due under this subtitle".

Defined terms: "Admissions and amusement tax" § 1-101
"Comptroller" § 1-101 "Person" §§ 1-101 and 4-101

GENERAL REVISOR'S NOTE TO TITLE:

The second sentence of former Art. 81, § 402(d), which required that an audited financial statement be filed before the renewal of a commercial bingo license in Anne Arundel County, is transferred to Art. 24 of the Code.