

cost of administration and collection", for clarity and consistency.

Defined terms: "Admissions and amusement tax" § 1-101
"Comptroller" § 1-101 "Quarter" § 2-101
"Revenue" § 2-101

2-202. TO COUNTY, MUNICIPAL CORPORATION, AND MARYLAND STADIUM AUTHORITY.

AFTER MAKING THE DISTRIBUTION REQUIRED UNDER § 2-201 OF THIS SUBTITLE, WITHIN 20 DAYS AFTER THE END OF EACH QUARTER, THE COMPTROLLER SHALL DISTRIBUTE THE REMAINING ADMISSIONS AND AMUSEMENT TAX REVENUE:

(1) TO THE MARYLAND STADIUM AUTHORITY, COUNTY, OR MUNICIPAL CORPORATION THAT IS THE SOURCE OF THE REVENUE; OR

(2) IF THE MARYLAND STADIUM AUTHORITY AND ALSO A COUNTY OR MUNICIPAL CORPORATION TAX A REDUCED CHARGE OR FREE ADMISSION:

(I) 80% OF THAT REVENUE TO THE AUTHORITY; AND

(II) 20% TO THE COUNTY OR MUNICIPAL CORPORATION.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§ 402(f)(3)(i) and 404(d).

The introductory clause of this section, "[a]fter making the distribution required under § 2-201 of this subtitle", is added to clarify the reference to the "remaining ... revenue".

In item (1), the introductory language of (2), and (2)(ii) of this section, the defined term "county" and the words "municipal corporation" are substituted for the former words "respective legislative bodies of the ... incorporated municipality or the Mayor and City Council of Baltimore City", "local legislative body", and "local government in which the facility is located", for clarity and consistency.

In item (1) of this section, the former specific reference to revenues "under subsection (c) of this section" is deleted as included in the revenue "from admissions taxed by the Maryland Stadium Authority", for clarity.

In the introductory language of item (2) of this section, the reference to a tax on a "reduced charge or free admission" is substituted for the former reference to a tax "under subsection (c) of this section on that class of activities", for clarity.