

generally [upon] ON other business transactions or [upon] other businesses by the [political] subdivision; and [the political subdivision]

(2) [shall] MAY not impose a sales tax on advertising transactions or [upon] ON advertisers except as part of the imposition of a sales tax generally [upon] ON business transactions and businesses in the [political] subdivision.

[12B.] 9-202. ADVERTISING SPACE AND TIME.

A political subdivision of this State [which has] THAT, at any time, HAS the power to impose and collect a gross receipts tax [shall] MAY not thereby be construed to have the power to impose[,] and [shall] MAY not impose[,] a gross receipts tax [upon] ON the gross receipts of any person [or other legal entity which] THAT are received from A SALE OF:

(1) [Each and every sale of] space USED FOR ADVERTISING:

(I) in any [and all] newspapers, magazines, periodicals, programs, [directories] DIRECTORIES, and other printed matter published in this [State] STATE; or

(II) [upon] ON any billboard, structure, [vehicle] VEHICLE, or airborne device located in this State [which space is used for advertising.]; OR

(2) [Each and every sale of] time USED FOR ADVERTISING on or in connection with any radio or television broadcast originating in this State [which time is used for advertising].

SUBTITLE 4. MOBILE HOME AND TRAILER PARK TAXES.

[12C.] 9-401. TAX AUTHORIZED.

(A) AUTHORIZATION.

[The board of county commissioners or county council of every] A county [of this State and the mayor and council, by whatever name known, of every] OR municipal corporation [in this State (including Baltimore City)] MAY IMPOSE, by resolution or ordinance [enacted under its usual procedure may provide for], a tax [upon any sum] ON THE AMOUNT paid for:

(1) [the] THE rental, leasing, or use of any space, facilities, or accommodations in[, or for] A TRAILER PARK OR MOBILE HOME COURT OR PARK; OR

(2) [the] THE providing of any services by [such] A trailer [parks] PARK or mobile home [courts] COURT or [parks,] PARK.