

402(e)(1) and (2), (a)(1) and the first sentence of (b), as they related to taxable charges, and (a)(3) and the second sentence of (b), except for the references to excluded types of entertainment.

In item (1) of this subsection, the former references to admission "by single ticket, season ticket[, or] subscription" are deleted as surplusage.

Also in item (1) of this subsection, the former references to "cover charges" and "a cover charge for seats or tables at any roof garden, cabaret or other similar place" are deleted as unnecessary in light of the inclusion of any "charge" for admission to any "place".

Also in item (1) of this subsection, the former condition if "payment of the amount[s] entitles the patron [thereof] to be present during any portion of the performance" and the former limitations "where there is furnished a performance" are deleted as unnecessary in light of the right to attend all or part of a performance implicit in the reference to a "charge for ... admission".

In item (5) of this subsection, the word "nightclub" is substituted for the former words "roof garden" and "cabaret", for clarity.

Also in item (5) of this section, the former reference to entertainment as being "afforded the members, guests, or patrons" is deleted as surplusage.

Also in item (5) of this subsection, the former word "food" is deleted as included in the word "refreshments".

(C) PERSON.

"PERSON" INCLUDES:

(1) THIS STATE OR A POLITICAL SUBDIVISION, UNIT, OR INSTRUMENTALITY OF THIS STATE;

(2) ANOTHER STATE OR A POLITICAL SUBDIVISION, UNIT, OR INSTRUMENTALITY OF THAT STATE; AND

(3) A UNIT OR INSTRUMENTALITY OF A POLITICAL SUBDIVISION OF THIS STATE OR OF ANOTHER STATE.

REVISOR'S NOTE: This subsection is new language added to clarify that, as used in this title, the word "person" includes a governmental entity. While the current law is silent on the status of these entities, historical practice has been to include governmental entities as