

"person[s]" under this law. The Retail Sales Tax Division uses a letter, written by an assistant attorney general, dated June 30, 1977, in support of this addition. A copy of this letter is on file in the offices of the Division of Statutory Revision of the Department of Legislative Reference.

Defined term: "State" § 1-101

(D) STADIUM AUTHORITY.

"STADIUM AUTHORITY" MEANS THE MARYLAND STADIUM AUTHORITY, CREATED UNDER § 13-702 OF THE FINANCIAL INSTITUTIONS ARTICLE.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of phrases such as the "Maryland Stadium Authority, created under § 13-702 of the Financial Institutions Article".

4-102. AUTHORIZATION TO IMPOSE ADMISSIONS AND AMUSEMENT TAX.

(A) COUNTIES.

A COUNTY MAY IMPOSE, BY RESOLUTION, A TAX ON:

(1) THE GROSS RECEIPTS DERIVED FROM ANY ADMISSIONS AND AMUSEMENT CHARGE IN THAT COUNTY; AND

(2) AN ADMISSION IN THAT COUNTY FOR A REDUCED CHARGE OR AT NO CHARGE TO A PLACE IF THERE IS A CHARGE FOR OTHER ADMISSIONS TO THE PLACE.

(B) MUNICIPAL CORPORATIONS.

A MUNICIPAL CORPORATION MAY IMPOSE, BY ORDINANCE OR RESOLUTION, A TAX ON:

(1) THE GROSS RECEIPTS DERIVED FROM ANY ADMISSION AND AMUSEMENT CHARGE IN THAT MUNICIPAL CORPORATION; AND

(2) AN ADMISSION IN THAT MUNICIPAL CORPORATION FOR A REDUCED CHARGE OR AT NO CHARGE TO A PLACE IF THERE IS A CHARGE FOR OTHER ADMISSIONS TO THE PLACE.

(C) STADIUM AUTHORITY.

THE STADIUM AUTHORITY MAY IMPOSE A TAX ON:

(1) THE GROSS RECEIPTS DERIVED FROM ANY ADMISSIONS AND AMUSEMENT CHARGE FOR AN ADMISSION TO A FACILITY OWNED OR LEASED BY THE STADIUM AUTHORITY; AND

(2) AN ADMISSION FOR A REDUCED CHARGE OR AT NO CHARGE TO A FACILITY OWNED OR LEASED BY THE STADIUM AUTHORITY IF THERE IS A CHARGE FOR OTHER ADMISSIONS TO THE FACILITY.