

(B) COUNTIES AND MUNICIPAL CORPORATIONS.

THE ADMISSIONS AND AMUSEMENT TAX MAY NOT BE IMPOSED BY A COUNTY OR MUNICIPAL CORPORATION ON GROSS RECEIPTS:

(1) DERIVED FROM ANY CHARGE FOR MERCHANDISE, REFRESHMENTS, OR A SERVICE SOLD OR SERVED AT A PLACE WHERE:

(I) DANCING IS PROHIBITED; AND

(II) THE ONLY ENTERTAINMENT PROVIDED IS MECHANICAL MUSIC, RADIO, OR TELEVISION;

(2) DERIVED FROM ANY CHARGE FOR ADMISSION TO:

(I) A LIVE BOXING OR WRESTLING MATCH; OR

(II) A CONCERT OR THEATRICAL EVENT PRESENTED OR OFFERED BY A NOT FOR PROFIT GROUP THAT:

1. IS ORGANIZED TO PRESENT OR OFFER AN ANNUAL SERIES OF SCHEDULED MUSICAL CONCERTS; OR

2. IS ORGANIZED FOR A CULTURAL PURPOSE AND RECEIVES A GRANT DIRECTLY OR INDIRECTLY FROM THE MARYLAND STATE ARTS COUNCIL;

(3) DERIVED FROM ANY CHARGE FOR ADMISSION TO OR USE OF:

(I) A FACILITY OR EQUIPMENT IN CONNECTION WITH A BINGO GAME THAT IS OPERATED IN ACCORDANCE WITH ARTICLE 27, § 260 OF THE CODE;

(II) A BOWLING ALLEY OR LANE; OR

(III) A CHARTER FISHING BOAT;

(4) DERIVED FROM ANY CHARGE FOR ADMISSION OR FOR MERCHANDISE, REFRESHMENTS, OR A SERVICE, IF THE GROSS RECEIPTS ARE USED EXCLUSIVELY FOR:

(I) A CHARITABLE, EDUCATIONAL, OR RELIGIOUS PURPOSE;

(II) A VOLUNTEER FIRE COMPANY OR NONPROFIT RESCUE SQUAD;

(III) A FRATERNAL, SERVICE, OR VETERANS' ORGANIZATION CHARTERED BY A GRANT OF CONGRESS; OR

(IV) THE IMPROVEMENT, MAINTENANCE, OR OPERATION OF AN AGRICULTURAL FAIR, IF NO NET EARNINGS INURE TO THE BENEFIT OF ANY STOCKHOLDER OR MEMBER OF THE ASSOCIATION THAT CONDUCTS THE FAIR; OR