(5) OBTAINED AT ADMISSION AND USED FOR THE COST OF PRIZES OR AS MONEY WINNINGS DISTRIBUTED, AS PART OF ITS OPERATION, BY A COMMERCIAL BINGO GAME IN ANNE ARUNDEL COUNTY.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 406(1) through (4), (6), and (7) and § 402(a)(2) and (4), the first sentence of (d), and the exclusions in (a)(3) and the second sentence of (b).

Subsection (a)(1) of this section is revised to clarify that any action by a municipal corporation, whether the imposition of the tax on even 1 activity or the enactment of an exemption for even 1 activity, precludes the imposition of the tax by the county where the municipal corporation is located. Former Art. 81, § 402(a)(4) could be read narrowly to preempt imposition of the tax by a county only with respect to a specific activity on which a municipal corporation has imposed the tax. However, former § 402(a)(4) has long been construed, by the Retail Sales Tax Division and by the counties and municipal corporations, to effect preemption whenever a municipal corporation acts in any manner with respect to the admissions and amusement tax in its jurisdiction.

In subsection (a)(1) of this section, the defined term "admissions and amusement tax" is substituted for the former reference to "a tax levied under subsections (b) and (c) of" former § 402, for clarity and brevity.

In the introductory language of subsections (a)(2) and (b)(2)(ii) of this section, the references to a "not for profit" entity are substituted for the former references to a "nonprofit" entity, for clarity.

In subsection (a)(2) of this section, the description of a not for profit association is substituted for the former cross-reference to the definition in former "§ 406A of this article", for clarity.

In subsection (a)(3) of this section, the defined term "sales and use tax" is substituted for the former references to the "retail sales tax" and "the use tax", for clarity, since the former separate tax provisions are combined as a single tax under Title 11 of this article.

Also in subsection (a)(3) of this section, the former reference to "the transaction or activity which produces" gross receipts is deleted as surplusage.