In the introductory language of subsection (e) of this section, the former words "legislative body" are deleted as surplusage.

In subsection (e)(1) of this section, the defined term "admissions and amusement charges" is substituted for the former reference to "types of activities defined under § 402", for clarity.

In subsection (g) of this section, the clause "a class to which a rate applies" is substituted for the former words "type of activity to be taxed", for clarity and conformity to subsection (e) of this section.

Also in subsection (g) of this section, the former reference to "proper officials" is deleted as surplusage.

Also in subsection (g) of this section, the former reference to the "date on which the taxes ... are to be collected by the Comptroller" is deleted to avoid the inference that the tax is collected on the date the changed rate becomes effective.

Former Art. 81, § 403(d)(4), which required the Stadium Authority to classify "the types of taxable activities at Authority facilities", is deleted as surplusage since the former provision did not specify any criteria by which classes are to be established and, therefore, added nothing to the discretion conferred under former Art. 81, § 403(b) -- now subsection (e) of this section.

As to subsection (d) of this section, the authorization for a municipal corporation to set rates that differ from county rates is not inconsistent with § 4-103(a)(1) of this subtitle, which prohibits a county from taxing the gross receipts from admissions and amusement charges in a municipal corporation that imposes a tax, since the county still may tax gross receipts derived from sources outside the municipal corporation.

Defined terms: "Admissions and amusement tax" § 1-101
"Admissions and amusement charge" § 4-101
"Comptroller" § 1-101 "County" § 1-101
"Sales and use tax" § 1-101
"Stadium Authority" § 4-101

SUBTITLE 2. RETURNS AND RECORDS.

4-201. RETURN REQUIRED.

A PERSON SHALL COMPLETE AND FILE WITH THE COMPTROLLER THE ADMISSIONS AND AMUSEMENT TAX RETURN: