

- ~~(1) admission to a place, including any additional separate charge for admission within an enclosure;~~
- ~~(2) use of a game of entertainment;~~
- ~~(3) use of a recreational or sports facility;~~
- ~~(4) use or rental of recreational or sports equipment; and~~
- ~~(5) merchandise, refreshments, or a service sold or served in connection with entertainment at a nightclub or room in a hotel, restaurant, hall, or other place where dancing privileges, music, or other entertainment is provided.~~

~~(C) "GAMBLING COMMISSION" MEANS THE MARYLAND GAMBLING COMMISSION CREATED UNDER § 6A-201 OF THE BUSINESS REGULATION ARTICLE.~~

~~[(e)](D) "Game of entertainment" includes, in Anne Arundel County or Calvert County, the game of instant bingo permitted under a commercial bingo license.~~

~~[(d)](E) "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.~~

~~[(e)](F) "Stadium Authority" means the Maryland Stadium Authority, created under § 13-702 of the Financial Institutions Article.~~

4-102.

~~(a) 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) 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) 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~~