

~~(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.~~

~~(D) A STATE TAX IS IMPOSED ON THE GROSS RECEIPTS DERIVED FROM ANY GAMBLING ACTIVITY THAT IS REGULATED BY THE GAMBLING COMMISSION UNDER TITLE 6A OF THE BUSINESS REGULATION ARTICLE.~~

4-104.

~~(E) THE STATE TAX ON GROSS RECEIPTS DERIVED FROM ANY GAMBLING ACTIVITY THAT IS REGULATED BY THE GAMBLING COMMISSION UNDER TITLE 6A OF THE BUSINESS REGULATION ARTICLE DOES NOT APPLY TO THE WINNINGS PAID TO WAGERERS WHO PARTICIPATE IN A GAMBLING ACTIVITY.~~

4-105.

(a) Except as otherwise provided in this section, the admissions and amusement tax rate is:

(1) the rate that a county or municipal corporation sets, not exceeding 10% of gross receipts subject to the admissions and amusement tax; [or]

(2) the rate that the Stadium Authority sets, not exceeding 8% of gross receipts subject to the admissions and amusement tax; OR

~~(3) THE RATE THAT THE GAMBLING COMMISSION SETS, NOT EXCEEDING 10% OF GROSS RECEIPTS SUBJECT TO THE ADMISSIONS AND AMUSEMENT TAX.~~

(b) If gross receipts subject to the admissions and amusement tax are also subject to the sales and use tax, a county or a municipal corporation may not set a rate so that, when combined with the sales and use tax, the total tax rate will exceed 10% of the gross receipts.

(c) If gross receipts subject to the admissions and amusement tax imposed by the Stadium Authority are also subject to an admissions and amusement tax imposed by a county or municipal corporation, the county or municipal corporation may not set a rate or collect the tax at a rate so that, when combined with the rate of the Stadium Authority, the total tax rate will exceed 10% of the gross receipts.

(d) A municipal corporation may set an admissions and amusement tax rate that differs from the rate set by the county where the municipal corporation is located.

(e) For purposes of setting admissions and amusement tax rates, a county, a municipal corporation, THE GAMBLING COMMISSION, or the Stadium Authority may:

(1) establish different classes of admissions and amusement charges; and

(2) set different rates of tax for those classes.

(f) The admissions and amusement tax that a county, a municipal corporation, or the Stadium Authority may impose on a reduced charge or free admission is:

(1) 5 cents, if the charge for any other admission is 50 cents or less;