

~~(2) 10 cents, if the charge for any other admission is more than 50 cents but does not exceed \$1; and~~

~~(3) 15 cents, if the charge for any other admission is more than \$1.~~

~~(g) If a county, a municipal corporation, GAMBLING COMMISSION, or the Stadium Authority changes an admissions and amusement tax rate or changes a class to which a rate applies, the county, municipal corporation, GAMBLING COMMISSION, or Stadium Authority shall give the Comptroller notice of the change at least 60 days before the effective date of the change.~~

~~4-201.~~

~~A person shall complete, under oath, and file with the Comptroller the admissions and amusement tax return:~~

~~(1) on or before the 10th day of the month that follows the month in which the person has gross receipts subject to the admissions and amusement tax; and~~

~~(2) for other periods and on other dates that the Comptroller specifies by regulation, including periods in which the person has no gross receipts subject to the tax.~~

~~4-202.~~

~~(a) Each person who has gross receipts subject to the admissions and amusement tax shall keep complete and accurate records in the form and with the information that the Comptroller requires by regulation.~~

~~(b) The person who is required under subsection (a) of this section to keep records shall make the records available for inspection and examination by the Comptroller at any time during business hours.~~

~~(c) The person shall keep the records required under subsection (a) of this section for 4 years, unless the Comptroller consents in writing to an earlier destruction of the records or requires in writing that the records be kept longer than 4 years.~~

~~4-301.~~

~~(a) A person who has gross receipts subject to the admissions and amusement tax shall pay the tax on those gross receipts with the return that covers the period in which those receipts are earned.~~

~~(b) If a corporation, other than a nonstock, not for profit corporation, is required to pay the admissions and amusement tax, personal liability for the tax and interest and penalties on the tax extends to any officer of the corporation who exercises direct control over its fiscal management.~~

~~(c) If a limited liability company is required to pay the admissions and amusement tax, personal liability for the tax and interest penalties on the tax extends to any person who exercises direct control over the fiscal management of the limited liability company.~~

~~SECTION 2. AND BE IT FURTHER ENACTED, That the terms of the initial members of the Maryland Gambling Commission shall expire as follows:~~