

MACHINE AUTHORIZED UNDER TITLE 13 OF THE CRIMINAL LAW ARTICLE THAT IS OPERATED FOR COMMERCIAL PURPOSES.

4-105.

(A-1) THE RATE OF THE STATE ADMISSIONS AND AMUSEMENT TAX IMPOSED ON ELECTRONIC BINGO OR ELECTRONIC TIP JARS UNDER § 4-102(D) OF THIS SUBTITLE IS 20% OF THE NET PROCEEDS SUBJECT TO THE 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%] 11% of the gross receipts.

11-104.

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

(1) for a taxable price of less than \$1:

(i) 1 cent if the taxable price is 20 cents; [and]

(ii) [1 cent for each additional 20 cents or part of 20 cents; and] 2 CENTS IF THE TAXABLE PRICE IS AT LEAST 21 CENTS BUT LESS THAN 34 CENTS;

(III) 3 CENTS IF THE TAXABLE PRICE IS AT LEAST 34 CENTS BUT LESS THAN 51 CENTS;

(IV) 4 CENTS IF THE TAXABLE PRICE IS AT LEAST 51 CENTS BUT LESS THAN 67 CENTS;

(V) 5 CENTS IF THE TAXABLE PRICE IS AT LEAST 67 CENTS BUT LESS THAN 84 CENTS; AND

(VI) 6 CENTS IF THE TAXABLE PRICE IS AT LEAST 84 CENTS;

AND

(2) for a taxable price of \$1 or more:

(i) [5] 6 cents for each exact dollar; and