

~~[(iii)] 2. 20% to the county or municipal corporation.~~

~~4-102.~~

~~(D) (1) IN THIS SUBSECTION, "NET PROCEEDS" MEANS THE TOTAL RECEIPTS FROM THE OPERATION OF AN ELECTRONIC BINGO MACHINE OR ELECTRONIC TIP JAR MACHINE LESS THE AMOUNT OF MONEY WINNINGS OR PRIZES PAID OUT TO PLAYERS.~~

~~(2) A STATE TAX IS IMPOSED ON THE GROSS RECEIPTS NET PROCEEDS DERIVED FROM ANY CHARGE FOR THE OPERATION OF AN ELECTRONIC BINGO MACHINE PERMITTED UNDER A COMMERCIAL BINGO LICENSE OR AN ELECTRONIC TIP JAR 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 GROSS RECEIPTS 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;~~