

~~(1) to the Maryland Stadium Authority, county, or municipal corporation that is the source of the revenue; [or]~~

~~(2) if the Maryland Stadium Authority and also a county or municipal corporation tax a reduced charge or free admission:~~

~~(i) 80% of that revenue to the Authority; and~~

~~(ii) 20% to the county or municipal corporation; OR~~

~~(3) IF THE SOURCE OF THE REVENUE IS THE ADMISSIONS AND AMUSEMENT TAX ON 900 SERIES EXCHANGE SERVICE, TO THE MARYLAND DRUG AND ALCOHOL GRANTS PROGRAM FUND ESTABLISHED IN ARTICLE 27, § 297D OF THE CODE.~~

~~4-101.~~

~~(b) (1) "Admissions and amusement charge", unless expressly provided otherwise, means a charge for:~~

~~[(1)] (I) admission to a place, including any additional separate charge for admission within an enclosure;~~

~~[(2)] (II) use of a game of entertainment;~~

~~[(3)] (III) use of a recreational or sports facility;~~

~~[(4)] (IV) use or rental of recreational or sports equipment; [and]~~

~~[(5)] (V) 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; AND~~

~~(VI) 900 SERIES EXCHANGE SERVICE.~~

~~(2) "900 SERIES EXCHANGE SERVICE" HAS THE MEANING STATED IN ARTICLE 78, § 55D(A) OF THE CODE.~~

~~4-102.~~

~~(A 1) THE STATE SHALL IMPOSE AN ADMISSIONS AND AMUSEMENT TAX ON SPONSOR CHARGES FOR 900 SERIES EXCHANGE SERVICE.~~

~~4-103.~~

~~(b) The admissions and amusement tax may not be imposed by a county or municipal corporation on gross receipts:~~

~~(4) derived from any charge for admission or for merchandise, refreshments, or a service, if the gross receipts are used exclusively for:~~

~~(i) a charitable, educational, or religious purpose;~~

~~(ii) a volunteer fire company or nonprofit rescue squad;~~