

theatre, moving picture parlor, opera, race track, skating rink or other place of amusement, including admission by season ticket or subscription.

An equivalent tax shall likewise be levied and collected upon the gross receipts from any admission or cover charge for seats and tables, reserved or otherwise, at any restaurant, hotel, cafe, night club, cabaret, roof garden or similar place furnishing a floor show or similar entertainment. In cases where there is no charge for admission or cover charge to such place of entertainment, furnishing a floor show or similar entertainment, but a charge for admission is wholly or in part included in the price paid for refreshments, service or merchandise, an equivalent tax shall be levied and collected upon twenty per cent. of the gross receipts from refreshments, service and merchandise. A tax at a like rate shall likewise be collected on the gross receipts from the use of bowling alleys, pool and billiard tables.

On and after April 1, 1936, to and including March 31, 1937, there is hereby levied and imposed an additional tax of five cents (5¢) for each person admitted free or at reduced rates to any place of amusement subject to the taxes herein imposed, at a time when and under circumstances under which an admission charge is made to other persons, not in excess of fifty cents (50¢); and a tax of ten cents (10¢) when the price charged to such other persons is in excess of fifty cents (50¢) but not in excess of one dollar (\$1.00); and a tax of fifteen cents (15¢) when the price charged to such other persons is in excess of one dollar (\$1.00).

Every person, firm or corporation operating any place of amusement or entertainment as aforesaid shall pay the taxes herein imposed to the Comptroller on or before May 10, 1936, and on or before the tenth day of each month thereafter, under such rules and regulations in regard thereto as the Comptroller may prescribe. Any person, firm, or corporation failing to pay the tax as aforesaid, or to comply with said regulations, shall be guilty of a misdemeanor, and upon conviction thereof shall be subject to a fine of five hundred dollars (\$500.00) or imprisonment for not more than sixty days, or both fine and imprisonment, in the discretion of the Court. The Comptroller shall pay all sums collected hereunder into the State Fund for Aid to the Needy, to be disbursed therefrom in the manner and for the purposes prescribed by law.