

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). Provided, however, that no tax shall be collected in the case of school children or orphans who are admitted free to any such place in connection with any picnic or group entertainment held under school, orphanage or church auspices.

74B. Every person, firm or corporation operating any place of amusement, offering any form of entertainment, or maintaining any facilities for sport or recreation, for profit as aforesaid, shall pay the taxes herein imposed to the Comptroller on or before July 10, 1941, and on or before the tenth day of each month thereafter, under such regulations in regard thereto as the Comptroller may prescribe. But if, in any particular case, the Comptroller believes that the collection of such taxes will be jeopardized by delay, he shall, whether or not the time hereinabove prescribed for making returns and paying such taxes has expired, immediately make written demand upon such person, firm or corporation for the payment of such taxes whereupon the same shall become immediately due and payable.

74C. Any person, firm or corporation failing to make a return when due or failing to pay the tax when due shall be liable to a penalty of ten per centum (10%) of the amount of tax found to be due, provided that the Comptroller for good cause shown may waive the imposition of the penalty. The amount of the penalty, unless waived, shall be collected as part of the tax itself. All taxes due under this sub-title and unpaid shall bear interest at the rate of one-half of one per centum per month until paid.

74D. The wilful refusal on the part of any person, firm or corporation to file a return as required by the provisions of this sub-title or by regulations of the Comptroller adopted pursuant thereto, or the filing of a return known to be false or incomplete, shall be a misdemeanor, subject to a fine of not exceeding five hundred dollars or imprisonment for not exceeding six months or both, in the discretion of the Court.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1941.

Approved May 26, 1941.