

Maryland (1939 Edition), title "Licenses", sub-title "Tax on Admissions", as said section was amended by Chapter 823 of the Acts of 1941, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

74. There shall be levied and collected a tax at the rate of one-half of one per centum ( $\frac{1}{2}\%$ ) of the gross receipts of every person, firm or corporation operating for profit any place of amusement, offering for profit any form of entertainment or maintaining for profit any facilities for sport or recreation, within this State, from the sale of admission tickets, cash admissions, charges, or fees for either viewing or participating in any amusement, entertainment, recreation or sport. Such tax shall apply, but shall not be limited, to admissions, charges or fees with respect to any show, athletic event, contest, game, theatre, moving picture theatre, opera, race track, skating rink, merry-go-round, roller coaster, amusement ride, whip, ferris wheel, snake, old mill, bowling alley, pool or billiard hall, swimming pool, tennis or badminton court and golf course. The gross receipts taxable as above provided shall include, but shall not be limited to, (a) admissions by season ticket or subscription, (b) charges made within an enclosure in addition to the initial charge for admission to such enclosure, (c) charges for the use of sporting or recreational facilities or equipment and (d) 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 music or a floor show or similar entertainment. In cases where there is no charge for admission or cover charge to such place of entertainment, furnishing music or 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 the gross receipts from refreshments, service and merchandise.

No tax shall be levied or collected upon admissions or other charges devoted exclusively to charitable, religious or educational purposes, or upon the part of the proceeds from any entertainment or amusement which go to volunteer fire companies.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1943.

Approved May 4, 1943.