

## CHAPTER 108

(House Bill 56)

AN ACT to repeal and re-enact, with amendments, Section 400 of Article 81 of the Annotated Code of Maryland (1955 Supplement), title "Revenue and Taxes", sub-title "Admissions and Amusements Tax", providing for additional exemptions from admission and other taxes for certain organizations chartered by the Congress of the United States.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 400 of Article 81 of the Annotated Code of Maryland (1955 Supplement), title "Revenue and Taxes", sub-title "Exemptions from Tax", be and is hereby repealed and re-enacted, with amendments, and to read as follows:

## 400. Exemptions from tax.

(a) Admission, etc., for charitable, etc., purposes.—No tax shall be levied or collected upon the gross receipts derived from the amounts charged for admissions or refreshments, service and merchandise when such gross receipts are devoted exclusively to charitable, religious or educational purposes or inure exclusively to the benefit of a volunteer fire company, *or to service, fraternal or veterans organizations whose charters have been granted by the Congress of the United States*, nor when such gross receipts inure to the benefit of any agricultural fair provided no part of the net earnings thereof inure to the benefit of any stockholders or member of the association conducting the same and provided the proceeds therefrom are used exclusively for the improvement, maintenance and operation of such agricultural fair.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1956.

Approved March 26, 1956.

## CHAPTER 109

(House Bill 61)

AN ACT to repeal and re-enact, with amendments, Sub-section (d) (3) of Section 34 and Sub-sections (a), (c), and (d) of Section 35 of Article 73B of the Annotated Code of Maryland (1955 Supplement), title "Pensions", sub-title "Social Security Benefits"; and to add new Sub-sections (e) and (f) to Section 35 thereto, to follow immediately after Sub-section (d) of Section 35 thereof, generally amending the laws of this State concerning the availability of Old Age and Survivors' Insurance under the Social

**EXPLANATION:** *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.