

of passes issued in this category by the various tracks during the calendar year 1959, and reported on admissions tax forms submitted to this division of the Comptroller's Office, as projected below:

Passes—Owners' and Trainers' Wives

One Mile Tracks:

Bowie	37,004	@ .15¢	\$ 5,550.60	Actual
Laurel	49,462	@ .15¢	7,419.30	"
Pimlico	39,528	@ .15¢	5,929.20	Estimated

Half Mile Tracks:

Bel Air Race Course	6,563	@ .10¢	656.30	"
Bel Air Race Course	2,730	@ .15¢	409.50	"
Marlboro Race Course	4,675	@ .15¢	701.25	"
Hagerstown Race Course ...	8,779	@ .15¢	1,316.85	"
Cumberland Race Course ...	6,817	@ .10¢	681.70	"
Cumberland Race Course ...	2,908	@ .15¢	436.20	"

Harness Tracks:

Baltimore Raceway	11,925	@ .15¢	1,788.75	"
Laurel Harness Track	13,605	@ .15¢	2,040.75	"
Rosecroft Raceway	11,549	@ .15¢	1,732.35	"
Ocean Downs Raceway	19,322	@ .15¢	2,898.30	"

\$31,561.05

Enclosed herewith for your consideration are copies of two opinions received from the State Law Department, dated March 28, 1957, and March 24, 1959, relative to this specific type of admission.

The control of tax free passes at the various tracks has posed somewhat of a problem. This is especially true at the half-mile tracks, where past experience has shown that this privilege was being abused, and in spite of repeated requests from this office that responsible track officials keep these tax free passes at a minimum, our investigations showed that insufficient control was evident, necessitating in some instances an additional assessment to collect proper amount of tax due.

In view of the above circumstances, it would appear that the addition of another tax free pass would further intensify an already unpleasant situation, and cause a substantial loss in revenue.

Very truly yours,

(s) LOUIS L. GOLDSTEIN, Comptroller

(s) JOSEPH S. HOGG, Chief,

Admissions Tax Division

JSH:cwn

Enclosures (2)