

CHAPTER 689

(House Bill 31)

AN ACT to REPEAL AND RE-ENACT, WITH AMENDMENTS, SECTION 402 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1971 CUMULATIVE SUPPLEMENT), AS AMENDED BY CHAPTER 429 OF THE LAWS OF MARYLAND 1971 AND EFFECTIVE JULY 1, 1972, TITLE "REVENUE AND TAXES," SUBTITLE "ADMISSIONS AND AMUSEMENTS TAX,"; AND TO add new Sections 403 and 404 to Article 81 of the Annotated Code of Maryland (1971 Supplement), title "Revenue and Taxes," subtitle "Admissions and Amusement Tax," to follow immediately after Section 402 thereof, to impose a limit on the rates of local admissions and amusement taxes, to permit classification of types of admissions and amusements, to authorize the State Comptroller to collect these taxes upon request of the local government, to provide for the manner of collection and disposition of proceeds of these taxes, and to relate generally to the imposition and collection of the local admissions and amusement tax. THROUGH 411, INCLUSIVE, TO SAID ARTICLE, TITLE AND SUBTITLE OF THE CODE, TO FOLLOW IMMEDIATELY AFTER SECTION 402 THEREOF; TO PROVIDE THAT THE TAX AUTHORIZED TO BE LEVIED THEREBY SHALL BE COLLECTED BY THE COMPTROLLER AND REMITTED TO THE RESPECTIVE JURISDICTIONS; TO PROVIDE A MAXIMUM RATE FOR THE TAX LEVIED; TO PROVIDE FOR A TAX ON ADMISSIONS WITHOUT CHARGE OR AT REDUCED RATES; TO PROVIDE FOR EXEMPTIONS TO THE ADMISSIONS AND AMUSEMENT TAX; TO PROVIDE WHEN RETURNS MUST BE FILED AND PAYMENT OF TAXES MUST BE MADE; TO PROVIDE FOR PENALTIES FOR VIOLATION OF SAID PROVISIONS; TO AUTHORIZE THE COMPTROLLER TO MAKE RULES AND REGULATIONS IN REGARD TO THE TAXES LEVIED; TO PROVIDE FOR THE DISTRIBUTION OF REVENUES RECEIVED FROM SAID TAXES; TO PROVIDE FOR CONTINUING EFFECTIVENESS OF CERTAIN LOCAL RESOLUTIONS, ORDINANCES, AND NOTICES; TO PROVIDE FOR CONTINUING EFFECTIVENESS OF A CERTAIN STATE TAX FOR A CERTAIN PERIOD; AND RELATING GENERALLY TO THE ADMISSIONS AND AMUSEMENT TAX IN THIS STATE AND IN ITS POLITICAL SUBDIVISIONS.

SECTION 1. *Be it enacted by the General Assembly,* That SECTION 402, ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1971 CUMULATIVE SUPPLEMENT), AS AMENDED BY CHAPTER 429, LAWS OF MARYLAND 1971, AND EFFECTIVE JULY 1, 1972, TITLE "REVENUE AND TAXES," SUBTITLE "ADMISSIONS AND AMUSEMENTS TAX," BE AND IT IS HEREBY REPEALED AND RE-ENACTED WITH AMENDMENTS; AND THAT new Section 403 and 404 THROUGH 411, INCLUSIVE, be and they are hereby added to Article 81 of the Annotated Code of Maryland (1971 Supplement), title "Revenue and Taxes," subtitle "Admissions and Amusement Tax," to follow immediately after Section 402 thereof, and SAID ARTICLE, TITLE