

RECREATIONAL EQUIPMENT; AND (4) REFRESHMENT, SERVICE OR MERCHANDISE AT ANY ROOF GARDEN, CABARET OR OTHER SIMILAR PLACE WHERE THERE IS FURNISHED A PERFORMANCE. THE TERM "ROOF GARDEN OR OTHER SIMILAR PLACE" SHALL INCLUDE ANY ROOM IN ANY HOTEL, RESTAURANT, HALL OR OTHER PLACE WHERE MUSIC OR DANCING PRIVILEGES OR OTHER ENTERTAINMENT, EXCEPT MECHANICAL MUSIC, RADIO OR TELEVISION, ALONE, AND WHERE NO DANCING IS PERMITTED, ARE AFFORDED THE MEMBERS, GUESTS OR PATRONS IN CONNECTION WITH THE SERVING OR SELLING OF FOOD, REFRESHMENT, OR MERCHANDISE. *THE TAX LEVIED BY THIS SUBSECTION SHALL BE COLLECTED BY THE COMPTROLLER.*

(C) EFFECTIVE JULY 1, 1972 ANY COUNTY AND ANY INCORPORATED CITY OR TOWN MAY LEVY AN ADDITIONAL TAX OF FIVE CENTS (5¢) FOR EACH PERSON PROVIDED WITH AN ADMISSION WITHOUT CHARGE OR AT REDUCED RATES WHENEVER A CHARGE FOR ADMISSION IS MADE TO ANY OTHER PERSON NOT IN EXCESS OF FIFTY CENTS (50¢); AND A TAX OF TEN CENTS (10¢) WHENEVER A CHARGE OR ADMISSION TO SUCH OTHER PERSONS IS IN EXCESS OF FIFTY CENTS (50¢), BUT NOT IN EXCESS OF ONE DOLLAR (\$1.00); AND A TAX OF FIFTEEN CENTS (15¢) WHENEVER A CHARGE FOR ADMISSION TO SUCH OTHER PERSON IS IN EXCESS OF ONE DOLLAR (\$1.00). THE TAX LEVIED BY THIS SUBSECTION SHALL BE COLLECTED BY THE COMPTROLLER.

403.

(a) *The rate of tax imposed under Section 402 shall not exceed ten percent (10%) of the gross receipts of every person, firm or corporation subject to the tax. PROVIDED FURTHER THAT IN THOSE CASES WHERE TICKETS TO PLACES OF AMUSEMENT OR GROSS RECEIPTS FOR AMUSEMENTS ARE TAXED UNDER THE PROVISIONS OF THE RETAIL SALES TAX ACT OR THE MARYLAND USE TAX THE TOTAL COMBINED ADMISSIONS TAX AND SALES OR USE TAX SHALL NOT EXCEED TEN PERCENT (10%).*

(b) *The legislative body of a county, incorporated municipality or Baltimore City has the authority to classify the different types of activities defined under Section 402 and the rate of tax levied need not be the same for each type of activity.*

(c) *The rate of tax imposed by an incorporated municipality need not be at the same rate imposed by its respective county for each type of taxable activity.*

404.

(a) *The tax levied by a local legislative body ~~may~~ SHALL be collected by the Comptroller. ~~at the request of the local legislative body.~~*

(b) *The proper officials of any county, incorporated municipality or Baltimore City shall notify the Comptroller at least sixty (60) days in advance of the date on which the taxes take effect and are*