

PRINCE GEORGE'S COUNTY

Effective January 3, 1973, upon expiration of the levy of these taxes by the State of Maryland, the levy herein contained shall be increased by the same amount (presently one-half percent (1/2%) as the state levy so as to continue the rate of tax levied upon the taxpayer by this enactment and the state levy all to be levied by Prince George's County subsequent to January 2, 1973. Subject, however, to the limitation of ten percent (10%) contained in Section 403 of Article 81 as amended.

SECTION 2. There is hereby levied a 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 of Maryland.

SECTION 2(A). EXEMPTIONS OR EXCLUSIONS.

No tax shall be levied or collected under the provision of this enactment as follows:

(1) 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 a nonprofit rescue squad, 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, maintainance and operation of such agricultural fair, nor upon gross receipts derived from the amounts charged for admission and the use of sporting or recreational facilities or equipment commonly described as "bingo" when such bingo games are operated pursuant to Section 260 of Article 27 of the Annotated Code of Maryland.