

(b) Effective July 1, 1972, any incorporated city or town by resolution may levy a tax on the gross receipts of every person, firm or corporation obtained from sources within the incorporated city or town derived from the amounts charged for (1) admission to any place, whether the admission be by single ticket, season ticket or subscription, including a cover charge for seats or tables at any roof garden, cabaret or other similar place where there is furnished a performance when payment of the amounts entitles the patron thereof to be present during any portion of the performance; (2) admission within an enclosure in addition to the initial charge for admission to the enclosure; (3) ~~ADMISSION, WHETHER BY SINGLE TICKET, SEASON TICKET, SUBSCRIPTION, FEE, OR CHARGE, FOR~~ the use of sporting or recreational facilities or equipment, including the rental of sporting or recreational equipment, AND GAMES OF ENTERTAINMENT; 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.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 29, 1979.

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CHAPTER 536

{House Bill 311}

AN ACT concerning

Kosher Products

FOR the purpose of modifying the laws relating to kosher products and products variously represented to be kosher; prohibiting certain activities and requiring certain disclosures in the manufacture, preparation, distribution, and sale of kosher and nonkosher products; expanding the definition of unfair or deceptive trade practices to include certain practices related to these products; and generally relating to the manufacture, preparation, distribution, and sale of kosher meat, food, and other products and their supervision and certification.