

IF GROSS RECEIPTS SUBJECT TO THE ADMISSIONS AND AMUSEMENT TAX ARE ALSO SUBJECT TO THE SALES AND USE TAX, A COUNTY OR A MUNICIPAL CORPORATION MAY NOT SET A RATE SO THAT, WHEN COMBINED WITH THE SALES AND USE TAX, THE TOTAL TAX RATE WILL EXCEED 10% OF THE GROSS RECEIPTS.

(C) LIMITATION ON RATES OF COUNTIES AND MUNICIPAL CORPORATIONS WHEN STADIUM AUTHORITY IMPOSES TAX.

IF GROSS RECEIPTS SUBJECT TO THE ADMISSIONS AND AMUSEMENT TAX IMPOSED BY THE STADIUM AUTHORITY ARE ALSO SUBJECT TO AN ADMISSIONS AND AMUSEMENT TAX IMPOSED BY A COUNTY OR MUNICIPAL CORPORATION, THE COUNTY OR MUNICIPAL CORPORATION MAY NOT SET A RATE OR COLLECT THE TAX AT A RATE SO THAT, WHEN COMBINED WITH THE RATE OF THE STADIUM AUTHORITY, THE TOTAL TAX RATE WILL EXCEED 10% OF THE GROSS RECEIPTS.

(D) MUNICIPAL CORPORATION TAX RATE NOT RESTRICTED BY COUNTY RATE.

A MUNICIPAL CORPORATION MAY SET AN ADMISSIONS AND AMUSEMENT TAX RATE THAT DIFFERS FROM THE RATE SET BY THE COUNTY WHERE THE MUNICIPAL CORPORATION IS LOCATED.

(E) MULTIPLE RATES ALLOWED.

FOR PURPOSES OF SETTING ADMISSIONS AND AMUSEMENT TAX RATES, A COUNTY, A MUNICIPAL CORPORATION, OR THE STADIUM AUTHORITY MAY:

(1) ESTABLISH DIFFERENT CLASSES OF ADMISSIONS AND AMUSEMENT CHARGES; AND

(2) SET DIFFERENT RATES OF TAX FOR THOSE CLASSES.

(F) ADDITIONAL TAX.

THE ADMISSIONS AND AMUSEMENT TAX THAT A COUNTY, A MUNICIPAL CORPORATION, OR THE STADIUM AUTHORITY MAY IMPOSE ON A REDUCED CHARGE OR FREE ADMISSION IS:

(1) 5 CENTS, IF THE CHARGE FOR ANY OTHER ADMISSION IS 50 CENTS OR LESS;

(2) 10 CENTS, IF THE CHARGE FOR ANY OTHER ADMISSION IS MORE THAN 50 CENTS BUT DOES NOT EXCEED \$1; AND

(3) 15 CENTS, IF THE CHARGE FOR ANY OTHER ADMISSION IS MORE THAN \$1.

(G) REPORTING RATE OR CLASSIFICATION CHANGE.

IF A COUNTY, A MUNICIPAL CORPORATION, OR THE STADIUM AUTHORITY CHANGES AN ADMISSIONS AND AMUSEMENT TAX RATE OR CHANGES A CLASS TO WHICH A RATE APPLIES, THE COUNTY, MUNICIPAL CORPORATION, OR STADIUM AUTHORITY SHALL GIVE THE COMPTROLLER