

FILE NO. 72483

December 12, 1940

Mr. J. V. Kelly, Secretary  
Board of Park Commissioners  
Madison Avenue Entrance  
Druid Hill Park  
Baltimore, Maryland

Dear Mr. Kelly:

Reference is made to your letter of October 3, 1940, requesting my opinion as to the City's responsibility for the 1% gross receipts tax on admissions to the swimming pools of the Department of Public Parks and Squares. Section 74 of Article 56 of the Maryland Code provides, in part, as follows:

"There shall be levied and collected a tax at the rate of one per centum (1%) of the gross receipts of every person, firm or corporation operating any place of amusement within this State from the sale of admission tickets, cash admissions, charges or fees to any show, athletic event, contest, game, theatre, moving picture parlor, opera, race track, skating rink, merry-go-round, roller coaster, amusement ride, whip, ferris wheel, snake, old mill, or other places of amusement, including admissions by season ticket or subscription."

Since there is no special exception of a municipal corporation, I am of the opinion that the City of Baltimore is subject to the payment of the above mentioned tax.

Very truly yours,

(signed) CHARLES C. G. EVANS

CCOE/RRS

City Solicitor