

Mr. John J. Ghingher, City Treasurer (cont'd)

not be subject to the license tax. Therefore, your office will have to make a determination in each specific case whether or not a certain penny machine is or is not subject to the license tax.

Your request for an opinion further asks whether or not the coin operated amusement devices frequently found in 5¢ and 10¢ stores - such as airplane, space ships, pony rides and other similar amusements for children are subject to the license tax. It is our opinion that such amusement devices are not subject to the license tax since they are not pinball machines or similar devices and their operation does not depend upon the skill of the operator.

If you have any further questions regarding this Ordinance, please let us hear from you.

Very truly yours,

/s/ THOMAS N. BIDDISON  
City Solicitor

/s/ W. THOMAS GISRIEL  
Assistant City Solicitor

B/G/db

File No. 96990

January 31, 1957

Mr. William M. Kinnersley, Jr.  
Superintendent of Receipts  
Municipal Building  
Baltimore 2, Maryland

Dear Mr. Kinnersley:

We have your letter relative to Ordinance No. 644, approved by the Mayor on December 5, 1956, and which became effective on that date, which Ordinance relates to the levies of assessments for work and improvements of footways and in alleys and to the payment thereof and the liens created thereby.

This Ordinance repeals and reordains with amendments Sections 30 and 56 of Article 35 of the Baltimore City Code (1950 Edition), title