§ 801. Authority of counties, towns and cities to impose tax on admissions to harness horse race meetings. 1. Notwithstanding the provisions of any other general, special or local law:

a. Any county, except a county wholly within a city, is hereby authorized and empowered to adopt and amend local laws imposing, in accordance with the provisions of this article, a tax on admissions to harness horse race meetings conducted in such county; and

b. Any city having a population in excess of one hundred thousand is hereby authorized and empowered to adopt and amend local laws imposing, in accordance with the provisions of this article, a tax on admissions to harness horse race meetings conducted in such city; and

c. Any city having a population of one hundred thousand or less is hereby authorized and empowered to adopt and amend local laws imposing, in accordance with the provisions of this article, a tax on admissions to harness horse race meetings conducted wholly or partly in such city; and

d. A town is hereby authorized and empowered to adopt and amend local laws imposing in accordance with the provisions of this article, a tax on admissions to pari-mutuel harness horse race meetings conducted in such towns where the site and facilities of the harness horse race meetings are leased from a tax exempt organization.

2. For the purposes of this section, the term "admissions" shall mean the admission charge required to be paid by patrons for admission to a harness race meeting including any charge required to be paid by such patrons for admission to the clubhouse or other special facilities within the race meeting grounds or enclosure at which the harness race meeting is conducted.