§ 802. Amount of tax; collection; payment to municipality; disposition of proceeds. In cities or counties adjacent to a city having a population in excess of two million, any local law adopted pursuant to section eight hundred one of this chapter shall require every corporation, association or person holding a harness horse race meeting within the area to which such law is applicable, to collect in addition to the admission price of tickets sold or otherwise disposed of to patrons for admission, for each such meeting held by such corporation or association, a tax not in excess of thirty per centum of such admission price; provided that in any such county containing a city having a population in excess of one hundred thousand, which city has adopted a local law imposing a tax on admissions to harness horse race meetings conducted in such city, any local law adopted by such county in accordance with the provisions of this article shall require the collection of an additional tax not in excess of five per centum on admissions to such harness horse race meetings conducted in such city. In all other cities, having a population in excess of one hundred thousand, or counties, any local law adopted pursuant to section eight hundred one of this chapter shall require every corporation or association holding a harness horse race meeting within the area to which such law is applicable, to collect in addition to the admission price of tickets sold or otherwise disposed of to patrons for admission, for each such meeting held by such corporation or association, a tax not in excess of fifteen per centum of such admission price. In all cities having a population of one hundred thousand or less, any local law adopted pursuant to section eight hundred one of this chapter shall require every corporation or association holding a harness horse race meeting wholly or partly within the area to which such law is applicable, to collect in addition to the admission price of tickets sold or otherwise disposed of to patrons for admission for each such meeting held by such corporation or association, a tax, which will not be in excess of fifteen per centum of such admission price. In any town, any local law adopted pursuant to section eight hundred one of this chapter shall require every corporation or association holding a harness horse race meeting wholly or partially within the area to which such law is applicable, to collect in addition to the admission price of tickets sold or otherwise disposed of to patrons for admission, for each such

meeting held by such corporation or association, a tax, which will not be in excess of fifteen per centum of such admission price. In case of failure to collect such tax the same shall be imposed upon the corporation or association holding such meeting. Such tax shall be paid to the county, town or city within ten days after the close of each such meeting. The amount so collected shall be deposited in the general fund of the county, town or city and, unless restricted by local law to a specified purpose or purposes, shall be available for any lawful county, town or city purpose.