§ 806. Authority of counties and cities to impose tax on admissions at running 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 running horse race meetings conducted wholly within such county; and

b. Any city having a population in excess of one million 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 running horse race meetings conducted wholly within such city.

2. Where the race meeting grounds or enclosure is situated in two counties, one of which is wholly within a city, such 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 running horse race meetings conducted at or in such race meeting grounds or enclosure. In the event the city shall fail to adopt by March twenty-sixth, nineteen hundred fifty-two, a local law imposing such tax, then such county outside such city is authorized and empowered to impose such tax.

3. For the purposes of this section, the term "admissions" shall mean the admission charge required to be paid by patrons for admission to a running 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 running race meeting is conducted.