

HOUSE BILL 904

Unofficial Copy  
Q8

1998 Regular Session  
(8lr0454)

**ENROLLED BILL**

-- Ways and Means/Budget and Taxation --

Introduced by **Montgomery County Delegation**

Read and Examined by Proofreaders:

\_\_\_\_\_  
Proofreader.

\_\_\_\_\_  
Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this  
\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock, \_\_\_\_ M.

\_\_\_\_\_  
Speaker.

CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Montgomery County - Admissions and Amusement Tax - Enterprise Zones**  
3 **MC 825-98**

4 FOR the purpose of prohibiting Montgomery County from imposing the admissions  
5 and amusement tax on gross receipts derived from ~~any source~~ certain charges  
6 within an enterprise zone; and generally relating to an exemption from the  
7 admissions and amusement tax imposed by Montgomery County for gross  
8 receipts derived from ~~any source~~ certain charges within an enterprise zone.

9 BY repealing and reenacting, with amendments,  
10 Article - Tax - General  
11 Section 4-103(a)  
12 Annotated Code of Maryland  
13 (1988 Volume and 1997 Supplement)

1 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
2 MARYLAND, That the Laws of Maryland read as follows:

3 **Article - Tax - General**

4 4-103.

5 (a) The admissions and amusement tax may not be imposed by:

6 (1) a county on gross receipts derived from any source within a  
7 municipal corporation located in that county, if the municipal corporation imposes an  
8 admissions and amusement tax on any gross receipts or specifically exempts any  
9 gross receipts from the admissions and amusement tax;

10 (2) Baltimore County on gross receipts of a not for profit community  
11 association that is organized and operated to promote the general welfare of the  
12 community that the association serves and the net earnings of which do not inure to  
13 the benefit of any stockholder or member of the association;

14 (3) Calvert County on gross receipts that are subject to the sales and use  
15 tax; [and]

16 (4) Washington County on gross receipts from an amusement device that  
17 is subject to the license and permit requirements of Article 24, § 11-202 of the Code;  
18 AND

19 (5) MONTGOMERY COUNTY ON GROSS RECEIPTS DERIVED ~~FROM ANY~~  
20 ~~SOURCE~~ WITHIN AN AREA DESIGNATED AS AN ENTERPRISE ZONE UNDER ARTICLE  
21 83A, § 5-402 OF THE CODE FROM A CHARGE FOR:

22 (I) ADMISSION TO A NIGHTCLUB OR ROOM IN A HOTEL,  
23 RESTAURANT, HALL, OR OTHER PLACE WHERE DANCING PRIVILEGES, MUSIC, OR  
24 OTHER ENTERTAINMENT IS PROVIDED; OR

25 (II) MERCHANDISE, REFRESHMENT, OR A SERVICE SOLD OR  
26 SERVED IN CONNECTION WITH ENTERTAINMENT AT A NIGHTCLUB OR ROOM IN A  
27 HOTEL, RESTAURANT, HALL, OR OTHER PLACE WHERE DANCING PRIVILEGES,  
28 MUSIC, OR OTHER ENTERTAINMENT IS PROVIDED.

29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
30 July 1, 1998.

