

SENATE BILL 230

Q7

71r1364

By: **Senators Brinkley, Astle, Colburn, Dyson, Garagiola, Haines, Hogan, Hooper, Jacobs, Kasemeyer, Kittleman, Kramer, Middleton, Miller, Mooney, Munson, Pugh, Robey, Simonaire, and Stoltzfus**

Introduced and read first time: January 29, 2007

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 6, 2007

CHAPTER _____

1 AN ACT concerning

2 **Admissions and Amusement Tax – Exemption for Activities Related to**
3 **Agricultural Tourism**

4 FOR the purpose of providing that the admissions and amusement tax may not be
5 imposed by a county on gross receipts derived from any admissions and
6 amusement charge for any activities related to agricultural tourism; making a
7 technical change; defining a certain term; and generally relating to exemptions
8 from the admissions and amusement tax.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – General
11 Section ~~4–101~~ and ~~4–103(a)~~
12 Annotated Code of Maryland
13 (2004 Replacement Volume and 2006 Supplement)

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

16 **Article – Tax – General**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 4-101.

2 (a) In this title the following words have the meanings indicated.

3 (b) (1) “Admissions and amusement charge”, unless expressly provided
4 otherwise, means a charge for:

5 (i) admission to a place, including any additional separate
6 charge for admission within an enclosure;

7 (ii) use of a game of entertainment;

8 (iii) use of a recreational or sports facility;

9 (iv) use or rental of recreational or sports equipment; and

10 (v) merchandise, refreshments, or a service sold or served in
11 connection with entertainment at a nightclub or room in a hotel, restaurant, hall, or
12 other place where dancing privileges, music, or other entertainment is provided.

13 (2) “Admissions and amusement charge” does not include a charge for
14 admission to a political fundraising event.

15 (c) **“AGRICULTURAL TOURISM” MEANS ANY AGRICULTURAL OR**
16 **HORTICULTURAL ACTIVITY CONDUCTED ON A FARM, VINEYARD, WINERY, OR**
17 **ORCHARD FOR THE PURPOSE OF ENTERTAINMENT OR EDUCATION.**

18 (D) “Game of entertainment” includes, in Anne Arundel County or Calvert
19 County, the game of instant bingo permitted under a commercial bingo license.

20 [(d)] (E) “Person” includes:

21 (1) this State or a political subdivision, unit, or instrumentality of this
22 State;

23 (2) another state or a political subdivision, unit, or instrumentality of
24 that state; and

25 (3) a unit or instrumentality of a political subdivision of this State or
26 of another state.

1 ~~[(e)] (F)~~ “Stadium Authority” means the Maryland Stadium Authority,
2 created under § 13–702 of the Financial Institutions Article.

3 4–103.

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

5 (1) a county on:

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

10 (II) **GROSS RECEIPTS DERIVED FROM ANY ADMISSIONS AND**
11 **AMUSEMENT CHARGE FOR ANY ACTIVITIES RELATED TO AGRICULTURAL**
12 **TOURISM;**

13 (2) Baltimore County on gross receipts[:

14 (i)] of a not for profit community association that is organized
15 and operated to promote the general welfare of the community that the association
16 serves and the net earnings of which do not inure to the benefit of any stockholder or
17 member of the association; [or

18 (ii) derived from any admissions and amusement charge for any
19 activities related to agricultural tourism;]

20 (3) Calvert County on gross receipts that are subject to the sales and
21 use tax;

22 (4) Washington County on gross receipts from an amusement device
23 that is subject to the license and permit requirements of Article 24, § 11–202 of the
24 Code;

25 (5) Montgomery County on gross receipts derived within an area
26 designated as an enterprise zone under Article 83A, § 5–402 of the Code from a charge
27 for:

28 (i) admission to a nightclub or room in a hotel, restaurant, hall,
29 or other place where dancing privileges, music, or other entertainment is provided; or

1 (ii) merchandise, refreshment, or a service sold or served in
2 connection with entertainment at a nightclub or room in a hotel, restaurant, hall, or
3 other place where dancing privileges, music, or other entertainment is provided; and

4 (6) Harford County on gross receipts derived from:

5 (i) any admissions and amusement charge for golf
6 entertainment;

7 (ii) any admissions and amusement charge in connection with a
8 business that provides drive-in movie entertainment; **OR**

9 (iii) [any admissions and amusement charge for any activities
10 related to agricultural tourism; or

11 (iv)] any admissions and amusement charge by a roller skating
12 rink.

13 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
14 July 1, 2007.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.