

HOUSE BILL 1036

Q7, Q8

3lr2872

By: **Delegate Conaway**

Introduced and read first time: February 8, 2013

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore City – Admissions and Amusement Tax – Additional Tax on**
3 **Nonresidents**

4 FOR the purpose of authorizing the Mayor and City Council of Baltimore City to
5 establish certain tax rates on certain admissions and amusement charges in
6 Baltimore City; and generally relating to the admissions and amusement tax.

7 BY repealing and reenacting, without amendments,
8 Article – Tax – General
9 Section 4–105(a)
10 Annotated Code of Maryland
11 (2010 Replacement Volume and 2012 Supplement)

12 BY repealing and reenacting, with amendments,
13 Article – Tax – General
14 Section 4–105(e)
15 Annotated Code of Maryland
16 (2010 Replacement Volume and 2012 Supplement)

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

19 **Article – Tax – General**

20 4–105.

21 (a) Except as otherwise provided in this section, the admissions and
22 amusement tax rate is:

23 (1) the rate that a county or municipal corporation sets, not exceeding
24 10% of gross receipts subject to the admissions and amusement tax; or

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (2) the rate that the Stadium Authority sets, not exceeding 8% of gross
2 receipts subject to the admissions and amusement tax.

3 (e) **(1)** For purposes of setting admissions and amusement tax rates, a
4 county, a municipal corporation, or the Stadium Authority may:

5 **[(1)] (I)** establish different classes of admissions and amusement
6 charges; and

7 **[(2)] (II)** set different rates of tax for those classes.

8 **(2) FOR PURPOSES OF EXERCISING THE AUTHORITY UNDER**
9 **PARAGRAPH (1) OF THIS SUBSECTION, THE MAYOR AND CITY COUNCIL OF**
10 **BALTIMORE CITY MAY ESTABLISH DIFFERENT RATES OF TAX FOR RESIDENTS**
11 **AND NONRESIDENTS OF BALTIMORE CITY ON ADMISSIONS AND AMUSEMENT**
12 **CHARGES FOR CULTURAL CENTERS AND ATTRACTIONS IN BALTIMORE CITY.**

13 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
14 June 1, 2013.