

## Chapter 334

**(Senate Bill 265)**

AN ACT concerning

**Calvert County – Electronic Bingo and Electronic Tip Jars – Distribution of Admissions and Amusement Tax Revenues**

FOR the purpose of extending and altering the amount of, for certain fiscal years, certain distributions of revenue from the State admissions and amusement tax on electronic bingo and electronic tip jars in Calvert County; repealing a certain obsolete provision; and generally relating to the distribution of certain revenue from the State admissions and amusement tax on electronic bingo and electronic tip jars.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 2–202

Annotated Code of Maryland

(2010 Replacement Volume and 2014 Supplement)

BY repealing and reenacting, without amendments,

Article – Tax – General

Section 4–105(a–1)(2)

Annotated Code of Maryland

(2010 Replacement Volume and 2014 Supplement)

BY repealing and reenacting, with amendments,

Article – Natural Resources

Section 5–1901(f)(1)

Annotated Code of Maryland

(2012 Replacement Volume and 2014 Supplement)

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

**Article – Tax – General**

2–202.

(a) After making the distribution required under § 2–201 of this subtitle, within 20 days after the end of each quarter, the Comptroller shall distribute:

(1) except as provided in subsection (b) of this section, from the revenue from the State admissions and amusement tax on electronic bingo and electronic tip jars under § 4–102(e) of this article:

(i) 1. for fiscal years 2016 through 2021, the revenue attributable to a tax rate of 20% to the Maryland E–Nnovation Initiative Fund under § 6–604 of the Economic Development Article;

2. in fiscal year 2022 and in each fiscal year thereafter, the revenue attributable to a tax rate of 20% to the General Fund of the State; and

(ii) the revenue attributable to a tax rate of 5% to the Special Fund for Preservation of Cultural Arts in Maryland, as provided in § 4–801 of the Economic Development Article; and

(2) the remaining admissions and amusement tax revenue:

(i) to the Maryland Stadium Authority, county, or municipal corporation that is the source of the revenue; or

(ii) if the Maryland Stadium Authority and also a county or municipal corporation tax a reduced charge or free admission:

1. 80% of that revenue to the Authority; and

2. 20% to the county or municipal corporation.

(b) From the revenue from the State admissions and amusement tax on electronic bingo and electronic tip jars in Calvert County under § 4–102(e) of this article, the Comptroller shall distribute:

(1) [for fiscal year 2013, the revenue attributable to a tax rate of 8%:

(i) \$100,000 to the Boys and Girls Club of the Town of North Beach;  
and

(ii) the remainder to the Calvert County Youth Recreational Opportunities Fund under Title 5, Subtitle 19 of the Natural Resources Article that may only be used for a project approved by the Secretary of Natural Resources that increases youth recreational opportunities in the county;

(2) for fiscal years 2014 through [2016,] **2019**, from:

(i) the revenue attributable to a tax rate of 1.5%:

1. [ \$100,000 ] **\$50,000** to the Boys and Girls Club of the Town of North Beach; and

2. the remainder to the Town of North Beach;

(ii) the revenue attributable to a tax rate of 2.5% to the Town of Chesapeake Beach; and

(iii) the revenue attributable to a tax rate of 4% to the Calvert County Youth Recreational Opportunities Fund under Title 5, Subtitle 19 of the Natural Resources Article; and

**[(3)] (2)** for fiscal year **[2017] 2020** and each fiscal year thereafter, from:

(i) the revenue attributable to a tax rate of 1.5%:

1. **[\$100,000] \$50,000** to the Boys and Girls Club of the Town of North Beach; and

2. the remainder to the Town of North Beach;

(ii) the revenue attributable to a tax rate of 2.5% to the Town of Chesapeake Beach; and

(iii) the revenue attributable to a tax rate of 4% to the Calvert County Board of Education for school renovation and renewal projects that may not be used to supplant county funds for public school construction.

4-105.

(a-1) (2) The rate of the State admissions and amusement tax imposed on electronic bingo or electronic tip jars in Calvert County under § 4-102(e) of this subtitle is 33% of the net proceeds subject to the tax.

**Article – Natural Resources**

5-1901.

(f) The Fund consists of:

(1) Revenue distributed to the Fund under § **[2-202(b)(1)(ii)] 2-202(B)(1)(III)** of the Tax – General Article;

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2015.

**Approved by the Governor, May 12, 2015.**