

# HOUSE BILL 1286

Q8

7lr0935

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By: **Delegate Lisanti**

Introduced and read first time: February 10, 2017

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Harford County – Admissions and Amusement Tax – Limitations in Municipal**  
3 **Corporations**

4 FOR the purpose of providing that the admissions and amusement tax may not be imposed  
5 by a municipal corporation in Harford County on gross receipts derived from certain  
6 admissions and amusement charges; and generally relating to certain limitations on  
7 the admissions and amusement tax.

8 BY repealing and reenacting, with amendments,  
9 Article – Tax – General  
10 Section 4–103(a)  
11 Annotated Code of Maryland  
12 (2010 Replacement Volume and 2016 Supplement)

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

15 **Article – Tax – General**

16 4–103.

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

18 (1) a county on gross receipts derived from any source within a municipal  
19 corporation located in that county, if the municipal corporation imposes an admissions and  
20 amusement tax on any gross receipts or specifically exempts any gross receipts from the  
21 admissions and amusement tax;

22 (2) Baltimore County on gross receipts:

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (i) of a not for profit community association that is organized and  
2 operated to promote the general welfare of the community that the association serves and  
3 the net earnings of which do not inure to the benefit of any stockholder or member of the  
4 association; or

5 (ii) derived from any admissions and amusement charge for any  
6 activities related to agricultural tourism;

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

9 (4) Washington County on gross receipts from an amusement device that  
10 is subject to the license and permit requirements of Title 17, Subtitle 4, Part V of the  
11 Business Regulation Article;

12 (5) Montgomery County on gross receipts derived within an area  
13 designated as an enterprise zone under Title 5, Subtitle 7 of the Economic Development  
14 Article from a charge for:

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

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

20 (6) Harford County **OR A MUNICIPAL CORPORATION IN HARFORD**  
21 **COUNTY** on gross receipts derived from:

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

23 (ii) any admissions and amusement charge in connection with a  
24 business that provides drive-in movie entertainment;

25 (iii) any admissions and amusement charge for any activities related  
26 to agricultural tourism; or

27 (iv) any admissions and amusement charge by a roller skating rink.

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
29 1, 2017.