

HOUSE BILL 1286

Q8

7lr0935

By: ~~Delegate Lisanti~~ Delegates Lisanti, Szeliga, and Impallaria

Introduced and read first time: February 10, 2017

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 16, 2017

CHAPTER _____

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

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 amusement tax on any gross receipts or specifically exempts any gross receipts from the
2 admissions and amusement tax;

3 (2) Baltimore County on gross receipts:

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

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

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

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

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

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

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

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

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

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

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

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

31 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
32 1, 2017.