

HB0824/385061/1

BY: Committee on Ways and Means

AMENDMENTS TO HOUSE BILL 824
(First Reading File Bill)

AMENDMENT NO. 1

In line 2, after “County –” insert “Fees for Nonprofit”; in line 3, strike “Fees”; and in line 7, after “league” insert “administered by a nonprofit entity; prohibiting in Baltimore County the imposition of the admissions and amusement tax for certain gross receipts from a charge or fee to participate in an amateur recreational sports event or league that was collected before a certain date; providing that, notwithstanding a certain provision of this Act, Baltimore County is not required to issue a refund for certain admissions and amusement taxes collected before a certain date”.

AMENDMENT NO. 2

In line 21, after “LEAGUE” insert “ADMINISTERED BY A NONPROFIT ENTITY”; after line 21, insert:

“SECTION 2. AND BE IT FURTHER ENACTED, That:

(a) In Baltimore County the admissions and amusement tax authorized under Title 4 of the Tax – General Article may not be imposed on the gross receipts from any charge or fee that is collected before July 1, 2018, for participation in an amateur recreational sports event or league.

(b) Notwithstanding subsection (a) of this section, Baltimore County is not required to issue a refund of any admissions and amusement taxes imposed on the gross receipts from any charge or fee that is collected before July 1, 2018, for participation in an amateur recreational sports event or league.”;

and in line 22, strike “2.” and substitute “3.”.