

HOUSE BILL 549

Q8

8lr2274

By: **Delegates Hornberger and Rey**

Introduced and read first time: January 26, 2018

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Admissions and Amusement Tax – Limitations on Municipal Corporations**

3 FOR the purpose of prohibiting a municipal corporation from imposing the admissions and
4 amusement tax on gross receipts derived from certain admissions and amusement
5 charges; and generally relating to limitations on the admissions and amusement tax.

6 BY adding to

7 Article – Tax – General

8 Section 4–103(c)

9 Annotated Code of Maryland

10 (2016 Replacement Volume and 2017 Supplement)

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

13 **Article – Tax – General**

14 4–103.

15 **(C) THE ADMISSIONS AND AMUSEMENT TAX MAY NOT BE IMPOSED BY A**
16 **MUNICIPAL CORPORATION ON GROSS RECEIPTS DERIVED FROM:**

17 **(1) ANY ADMISSIONS AND AMUSEMENT CHARGE FOR GOLF**
18 **ENTERTAINMENT;**

19 **(2) ANY ADMISSIONS AND AMUSEMENT CHARGE IN CONNECTION**
20 **WITH A BUSINESS THAT PROVIDES DRIVE-IN MOVIE ENTERTAINMENT;**

21 **(3) ANY ADMISSIONS AND AMUSEMENT CHARGE FOR ANY ACTIVITIES**
22 **RELATED TO AGRICULTURAL TOURISM; OR**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (4) ANY ADMISSIONS AND AMUSEMENT CHARGE BY A ROLLER
2 SKATING RINK.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
4 1, 2018.