

HOUSE BILL 824

Q8

8lr2738

By: **Delegate West**

Introduced and read first time: February 2, 2018

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Admissions and Amusement Tax – Baltimore County – Amateur Sports League**
3 **Fees**

4 FOR the purpose of authorizing the County Executive and County Council of Baltimore
5 County to exempt from the admissions and amusement tax certain gross receipts
6 from any charge or fee to participate in an amateur recreational sports event or
7 league; and generally relating to exemptions from the admissions and amusement
8 tax.

9 BY adding to

10 Article – Tax – General

11 Section 4–104(g)

12 Annotated Code of Maryland

13 (2016 Replacement Volume and 2017 Supplement)

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

16 **Article – Tax – General**

17 4–104.

18 **(G) THE COUNTY EXECUTIVE AND COUNTY COUNCIL OF BALTIMORE**
19 **COUNTY MAY EXEMPT, BY LAW, FROM THE ADMISSIONS AND AMUSEMENT TAX GROSS**
20 **RECEIPTS FROM ANY CHARGE OR FEE TO PARTICIPATE IN AN AMATEUR**
21 **RECREATIONAL SPORTS EVENT OR LEAGUE.**

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
23 1, 2018.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

