

HOUSE BILL 1459

L1, Q7, C7
SB 352/17 – B&T

8lr2492

By: **Calvert County Delegation**

Introduced and read first time: February 9, 2018

Assigned to: Environment and Transportation

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 13, 2018

CHAPTER _____

1 AN ACT concerning

2 **Calvert County – ~~Calvert County~~ Youth Recreational Opportunities Fund – Uses**
3 **~~and Funding Extension~~ and Distribution From Admissions and Amusement Tax**
4 **Revenues**

5 FOR the purpose of requiring funds in the Calvert County Youth Recreational
6 Opportunities Fund first to be used for a certain purpose; requiring the Calvert
7 County Board of County Commissioners to adopt a certain plan after the
8 development of Ward Farm Recreation and Nature Park is complete; altering certain
9 distributions of revenue from the State’s admissions and amusement tax on
10 electronic bingo and electronic tip jars in Calvert County; ~~making permanent the~~
11 ~~funding for the Fund from certain revenue beginning in a certain fiscal year;~~
12 requiring the Calvert County Board of County Commissioners, on or before a certain
13 date and ~~annually~~ each year thereafter, to report ~~on certain matters to certain~~
14 ~~delegations of~~ the Calvert County Delegation to the General Assembly; and generally
15 relating to the uses of and funding for the Calvert County Youth Recreational
16 Opportunities Fund and distributions from the State’s admissions and amusement
17 tax revenues in Calvert County.

18 BY repealing and reenacting, with amendments,
19 Article – Natural Resources
20 Section 5–1901
21 Annotated Code of Maryland
22 (2012 Replacement Volume and 2017 Supplement)

23 BY repealing and reenacting, with amendments,

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 Article – Tax – General
2 Section 2–202(b)
3 Annotated Code of Maryland
4 (2016 Replacement Volume and 2017 Supplement)

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

7 **Article – Natural Resources**

8 5–1901.

9 (a) In this section, “Fund” means the Calvert County Youth Recreational
10 Opportunities Fund.

11 (b) There is a Calvert County Youth Recreational Opportunities Fund.

12 (c) The purpose of the Fund is to increase youth recreational opportunities in
13 Calvert County.

14 (d) The Secretary shall administer the Fund.

15 (e) (1) The Fund is a special, nonlapsing fund that is not subject to § 7–302 of
16 the State Finance and Procurement Article.

17 (2) The State Treasurer shall hold the Fund separately, and the
18 Comptroller shall account for the Fund.

19 (f) The Fund consists of:

20 (1) Revenue distributed to the Fund under ~~§ 2–202(b)(1)(iii)~~ **§ 2–202(B)(3)**
21 of the Tax – General Article;

22 (2) Money appropriated in the State budget to the Fund; and

23 (3) Any other money from any other source accepted for the benefit of the
24 Fund.

25 (g) The Fund may be used only for projects that are approved by the Secretary to
26 advance youth recreational opportunities in Calvert County and that receive contributions
27 from the county for the projects.

28 (h) (1) The State Treasurer shall invest the money of the Fund in the same
29 manner as other State money may be invested.

30 (2) Any investment earnings of the Fund shall be credited to the General
31 Fund of the State.

1 (i) Expenditures from the Fund may be made only in accordance with the State
2 budget.

3 (j) [Money] **SUBJECT TO SUBSECTION (K) OF THIS SECTION, MONEY**
4 expended from the Fund for youth recreational opportunities in Calvert County is
5 supplemental to and is not intended to take the place of funding that otherwise would be
6 appropriated for youth recreational opportunities in Calvert County.

7 **(K) (1) MONEY FROM THE FUND FIRST SHALL BE USED FOR THE SOLE**
8 **PURPOSE OF COMPLETING THE DEVELOPMENT OF WARD FARM RECREATION AND**
9 **NATURE PARK UNTIL THE DEVELOPMENT OF THE PARK IS COMPLETE.**

10 **(2) AFTER COMPLETION OF THE DEVELOPMENT OF WARD FARM**
11 **RECREATION AND NATURE PARK, THE CALVERT COUNTY BOARD OF COUNTY**
12 **COMMISSIONERS SHALL ADOPT A PLAN TO EXPAND YOUTH RECREATIONAL**
13 **OPPORTUNITIES AT ADDITIONAL LOCATIONS.**

14 Article – Tax – General

15 2–202.

16 (b) From the revenue from the State admissions and amusement tax on electronic
17 bingo and electronic tip jars in Calvert County under § 4–102(e) of this article, the
18 Comptroller shall distribute **FROM**:

19 (1) ~~for fiscal years 2014 through 2019, from:~~

20 ~~(i)~~ the revenue attributable to a tax rate of 1.5%:

21 ~~1.~~ **(I)** \$50,000 to the Boys and Girls Club of the Town of
22 North Beach; and

23 ~~2.~~ **(II)** the remainder to the Town of North Beach; ~~AND~~

24 ~~(ii)~~ **(2)** the revenue attributable to a tax rate of 2.5% to the Town
25 of Chesapeake Beach; ~~and~~

26 ~~(iii)~~ **(2) (3) FOR FISCAL YEAR 2019 AND EACH FISCAL YEAR**
27 ~~THEREAFTER, FROM~~ the revenue attributable to a tax rate of 4% to the Calvert County
28 Youth Recreational Opportunities Fund under Title 5, Subtitle 19 of the Natural Resources
29 Article; ~~and~~

30 ~~(2) (3)~~ ~~for fiscal year 2020 and each fiscal year thereafter, from:~~

31 ~~(i)~~ ~~the revenue attributable to a tax rate of 1.5%:~~

1 ~~1. \$50,000 to the Boys and Girls Club of the Town of North~~
2 ~~Beach; and~~

3 ~~2. the remainder to the Town of North Beach;~~

4 (ii) ~~the revenue attributable to a tax rate of 2.5% to the Town of~~
5 ~~Chesapeake Beach; and~~

6 (iii) ~~the revenue attributable to a tax rate of 4% to the Calvert County~~
7 ~~Board of Education for school renovation and renewal projects that may not be used to~~
8 ~~supplant county funds for public school construction.~~

9 SECTION 2. AND BE IT FURTHER ENACTED, That, on or before July 1, 2019, and
10 ~~annually each year~~ thereafter, the Calvert County Board of County Commissioners shall
11 report to the Calvert County ~~Senate and House Delegations of~~ Delegation to the General
12 Assembly, in accordance with § 2-1246 of the State Government Article, on:

13 (1) the distribution of funds from the Calvert County Youth Recreational
14 Opportunities Fund;

15 (2) the annual progress of activities and plans related to the development
16 of Ward Farm Recreation and Nature Park; and

17 (3) plans to expand youth recreational opportunities at additional locations
18 after completion of the Ward Farm Recreation and Nature Park.

19 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July
20 1, 2018.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.