

Chapter 420

(Senate Bill 961)

AN ACT concerning

**Calvert County – Youth Recreational Opportunities Fund and Distribution
From Admissions and Amusement Tax Revenues**

FOR the purpose of requiring funds in the Calvert County Youth Recreational Opportunities Fund first to be used for a certain purpose; requiring the Calvert County Board of County Commissioners to adopt a certain plan after the development of Ward Farm Recreation and Nature Park is complete; altering certain distributions of revenue from the State's admissions and amusement tax on electronic bingo and electronic tip jars in Calvert County; requiring the Calvert County Board of County Commissioners, on or before a certain date and each year thereafter, to report to the Calvert County Delegation to the General Assembly; and generally relating to the uses of and funding for the Calvert County Youth Recreational Opportunities Fund and distributions from the State's admissions and amusement tax revenues in Calvert County.

BY repealing and reenacting, with amendments,

Article – Natural Resources

Section 5–1901

Annotated Code of Maryland

(2012 Replacement Volume and 2017 Supplement)

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 2–202(b)

Annotated Code of Maryland

(2016 Replacement Volume and 2017 Supplement)

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

Article – Natural Resources

5–1901.

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

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

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

(d) The Secretary shall administer the Fund.

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

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

(f) The Fund consists of:

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

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

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

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

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

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

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

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

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

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

Article – Tax – General

2–202.

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

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

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

[1.] (I) \$50,000 to the Boys and Girls Club of the Town of North Beach; and

[2.] (II) the remainder to the Town of North Beach;

[(ii)] (2) the revenue attributable to a tax rate of 2.5% to the Town of Chesapeake Beach; and

[(iii)] (3) the revenue attributable to a tax rate of 4% to the Calvert County Youth Recreational Opportunities Fund under Title 5, Subtitle 19 of the Natural Resources Article[]; and

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

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

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

2. the remainder to the Town of North Beach;

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

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

SECTION 2. AND BE IT FURTHER ENACTED, That on or before July 1, 2019, and each year thereafter, the Calvert County Board of County Commissioners shall report to the Calvert County Delegation to the General Assembly, in accordance with § 2–1246 of the State Government Article, on:

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

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

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

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

Approved by the Governor, May 8, 2018.