

SENATE BILL 465

Q7, C7

0lr2540
CF HB 135

By: **Senators Guzzone, Beidle, Carter, Elfreth, Griffith, Hayes, Pinsky,
Washington, West, Young, and Zucker**

Introduced and read first time: January 28, 2020

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Admissions and Amusement Tax – Electronic Bingo and Tip Jars – Distribution**
3 **to Maryland State Arts Council**

4 FOR the purpose of altering, beginning in a certain fiscal year, the distribution of revenue
5 from the State admissions and amusement tax on electronic bingo and electronic tip
6 jars; and generally relating to the distribution of revenue from the State admissions
7 and amusement tax on electronic bingo and electronic tip jars.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – General
10 Section 2–202(a)
11 Annotated Code of Maryland
12 (2016 Replacement Volume and 2019 Supplement)

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

15 **Article – Tax – General**

16 2–202.

17 (a) After making the distribution required under § 2–201 of this subtitle, within
18 20 days after the end of each quarter, the Comptroller shall distribute:

19 (1) except as provided in subsections (b) and (c) of this section, from the
20 revenue from the State admissions and amusement tax on electronic bingo and electronic
21 tip jars under § 4–102(e) of this article:

22 (i) 1. for fiscal years 2016 through 2021, the revenue
23 attributable to a tax rate of 20% to the Maryland E–Nnovation Initiative Fund under §

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 6–604 of the Economic Development Article; and

2 2. in fiscal year 2022 and in each fiscal year thereafter, the
3 revenue attributable to a tax rate of 20% to the General Fund of the State; and

4 (ii) [1. for fiscal year 2018, the revenue attributable to a tax rate
5 of 5% as follows:

6 A. to the Special Fund for Preservation of Cultural Arts in
7 Maryland, as provided in § 4–801 of the Economic Development Article, up to an aggregate
8 amount of \$1,000,000 in each fiscal year; and

9 B. the remainder to the Maryland State Arts Council, as
10 provided in § 4–512 of the Economic Development Article;

11 2. for fiscal years 2019 through 2021] **FOR FISCAL YEAR**
12 **2021 AND EACH FISCAL YEAR THEREAFTER**, the revenue attributable to a tax rate of 5%
13 as follows:

14 [A.] 1. to the Maryland State Arts Council, as provided in
15 § 4–512 of the Economic Development Article, \$1,000,000 in each fiscal year; and

16 [B.] 2. the remainder to the Special Fund for Preservation
17 of Cultural Arts in Maryland, as provided in § 4–801 of the Economic Development Article;
18 and

19 [3. in fiscal year 2022 and in each fiscal year thereafter, the
20 revenue attributable to a tax rate of 5% to the Special Fund for Preservation of Cultural
21 Arts in Maryland, as provided in § 4–801 of the Economic Development Article; and]

22 (2) the remaining admissions and amusement tax revenue:

23 (i) to the Maryland Stadium Authority, county, or municipal
24 corporation that is the source of the revenue; or

25 (ii) if the Maryland Stadium Authority and also a county or
26 municipal corporation tax a reduced charge or free admission:

27 1. 80% of that revenue to the Authority; and

28 2. 20% to the county or municipal corporation.

29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
30 1, 2020.