HOUSE BILL 1079

Q7 1lr2401

By: Delegate Attar

Introduced and read first time: February 5, 2021

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

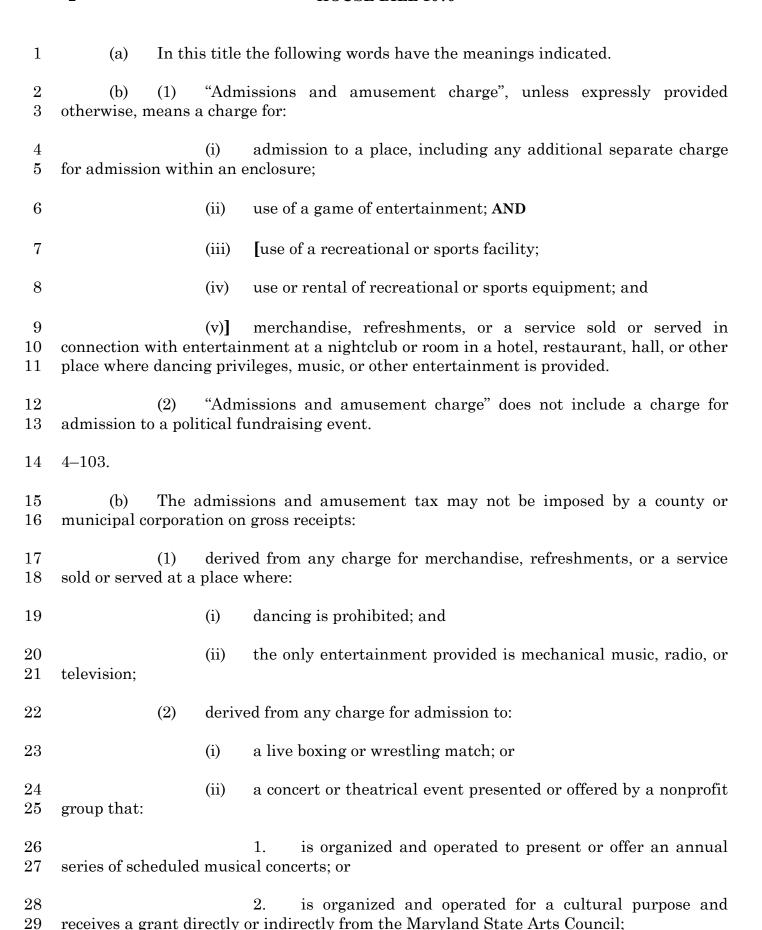
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Admissions and Amusement Tax – Exemption – Activities That Promote Health and Physical Well–Being

- FOR the purpose of altering the definition of "admissions and amusement charge" for 4 5 purposes of the admissions and amusement tax to exclude a charge for use of a 6 recreational or sports facility or use or rental of recreational or sports equipment; 7 prohibiting a county or municipal corporation from imposing the admissions and 8 amusement tax on gross receipts derived from any charge for participating in an 9 activity that promotes health or physical well-being or for admission to an establishment that offers activities that promote health or physical well-being; and 10 11 generally relating to an exemption from the admissions and amusement tax for 12 activities that promote health and physical well-being.
- 13 BY repealing and reenacting, without amendments,
- 14 Article Tax General
- 15 Section 4–101(a)
- 16 Annotated Code of Maryland
- 17 (2016 Replacement Volume and 2020 Supplement)
- 18 BY repealing and reenacting, with amendments,
- 19 Article Tax General
- 20 Section 4–101(b) and 4–103(b)
- 21 Annotated Code of Maryland
- 22 (2016 Replacement Volume and 2020 Supplement)
- 23 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND.
- 24 That the Laws of Maryland read as follows:
- 25 Article Tax General
- 26 4–101.





1	(3)	deriv	ed from any charge for admission to or use of:
2 3	operated in accorda	(i) ance w	a facility or equipment in connection with a bingo game that is with § 13–507 of the Criminal Law Article;
4		(ii)	a bowling alley or lane;
5		(iii)	a charter fishing boat; or
6		(iv)	a nontethered hot air balloon;
7 8	(4) derived from any charge for admission or for merchandise refreshments, or a service, if the gross receipts are used exclusively for:		
9		(i)	a charitable, educational, or religious purpose;
10		(ii)	a volunteer fire company or nonprofit rescue squad;
11 12	grant of Congress;	(iii) or	a fraternal, service, or veterans' organization chartered by a
13 14 15	(iv) the improvement, maintenance, or operation of an agricultural fair, if no net earnings inure to the benefit of any stockholder or member of the association that conducts the fair; [or]		
16 17 18	(5) obtained at admission and used for the cost of prizes or as money winnings distributed, as part of its operation, by a commercial bingo game in Anne Arundel County; OR		
19	(6)	DERI	VED FROM ANY CHARGE FOR:
20 21	AND PHYSICAL W	(I) ELL-E	PARTICIPATING IN AN ACTIVITY THAT PROMOTES HEALTH BEING; OR
22 23 24			ADMISSION TO AN ESTABLISHMENT THAT OFFERS DMOTE HEALTH AND PHYSICAL WELL-BEING, INCLUDING ESS CENTERS, AND GYMNASIUMS.
25 26	SECTION 2	. AND	BE IT FURTHER ENACTED, That this Act shall take effect July