
By: Delegates Gordon, Rosapepe, and Shriver

Introduced and read first time: February 1, 1996

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Admissions and Amusement Tax and Sales and Use Tax - Permanent Seat Licenses**

3 FOR the purpose of including a charge for a permanent seat license for a seat at a
4 professional sports stadium within the definition of an admissions and amusement
5 charge that is subject to the admissions and amusement tax; including a permanent
6 seat license for a seat at a professional sports stadium within the definition of
7 tangible personal property for purposes of the sales and use tax; providing an
8 exception to a certain exemption under the sales and use tax; and generally relating
9 to the taxation of permanent seat licenses.

10 BY repealing and reenacting, with amendments,
11 Article - Tax - General
12 Section 4-101(b)(1), 11-101(i)(1), and 11-221(a)(1)
13 Annotated Code of Maryland
14 (1988 Volume and 1995 Supplement)

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

17 **Article - Tax - General**

18 4-101.

19 (b) "Admissions and amusement charge", unless expressly provided otherwise,
20 means a charge for:

21 (1) admission to a place, including:

22 (I) A CHARGE FOR A PERMANENT SEAT LICENSE FOR A SEAT AT A
23 PROFESSIONAL SPORTS STADIUM; OR

24 (II) any additional separate charge for admission within an enclosure;

25 11-101.

26 (i) (1) "Tangible personal property" means:

27 (i) corporeal personal property of any nature; [or]

28 (ii) a right to occupy a room or lodgings as a transient guest; OR

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1 (III) A PERMANENT SEAT LICENSE FOR A SEAT AT A PROFESSIONAL
2 SPORTS STADIUM.

3 11-221.

4 (a) The sales and use tax does not apply to:

5 (1) a sale of an admission by a person whose gross receipts from the sale are
6 subject to the admissions and amusement tax, OTHER THAN A SALE OF A PERMANENT
7 SEAT LICENSE;

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
9 July 1, 1996.