
By: Senators Boozer, Cade, Ruben, and Stoltzfus

Introduced and read first time: February 2, 1996

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Admissions and Amusement Tax Revenue - Professional Football Stadiums in Prince**
3 **George's County**

4 FOR the purpose of requiring the Comptroller to deduct and credit to certain funds of
5 the State certain admissions and amusement tax revenue derived from admissions to
6 certain professional football stadiums in Prince George's County; providing for the
7 termination of the provisions of this Act under certain circumstances; and generally
8 relating to the admissions and amusement tax revenue derived from admissions to
9 certain professional football stadiums in Prince George's County.

10 BY repealing and reenacting, with amendments,
11 Article - Tax - General
12 Section 2-202
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 2-202.

19 (A) [After] EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION,
20 AFTER making the distribution required under § 2-201 of this subtitle, within 20 days
21 after the end of each quarter, the Comptroller shall distribute the remaining admissions
22 and amusement tax revenue:

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

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

27 (i) 80% of that revenue to the Authority; and

28 (ii) 20% to the county or municipal corporation.

1 (B) (1) EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION,
2 BEFORE DISTRIBUTING ANY ADMISSIONS AND AMUSEMENT TAX REVENUE TO
3 PRINCE GEORGE'S COUNTY, THE COMPTROLLER SHALL DEDUCT AND CREDIT TO
4 THE STATE 80% OF THE ADMISSIONS AND AMUSEMENT TAX REVENUE FROM ANY
5 ADMISSIONS AND AMUSEMENT TAX IMPOSED BY PRINCE GEORGE'S COUNTY ON:

6 (I) THE GROSS RECEIPTS DERIVED FROM ANY ADMISSIONS AND
7 AMUSEMENT CHARGE FOR AN ADMISSION TO A PROFESSIONAL FOOTBALL STADIUM
8 IN PRINCE GEORGE'S COUNTY WITH A SEATING CAPACITY IN EXCESS OF 60,000; OR

9 (II) AN ADMISSION FOR A REDUCED CHARGE OR AT NO CHARGE
10 TO A PROFESSIONAL FOOTBALL STADIUM IN PRINCE GEORGE'S COUNTY WITH A
11 SEATING CAPACITY IN EXCESS OF 60,000.

12 (2) (I) THE FIRST \$48,000,000 CREDITED TO THE STATE UNDER
13 PARAGRAPH (1) OF THIS SUBSECTION SHALL BE CREDITED TO THE
14 TRANSPORTATION TRUST FUND.

15 (II) AFTER \$48,000,000 HAS BEEN CREDITED TO THE
16 TRANSPORTATION TRUST FUND, THE NEXT \$25,000,000 CREDITED TO THE STATE
17 UNDER PARAGRAPH (1) OF THIS SUBSECTION SHALL BE CREDITED TO THE GENERAL
18 FUND OF THE STATE.

19 (3) AFTER A CUMULATIVE TOTAL OF \$73,000,000 HAS BEEN CREDITED TO
20 THE STATE UNDER PARAGRAPH (1) OF THIS SUBSECTION, THE DEDUCTION UNDER
21 PARAGRAPH (1) OF THIS SUBSECTION SHALL BE DISCONTINUED AND THE
22 PROVISIONS OF THIS SUBSECTION SHALL BE TERMINATED AND OF NO FURTHER
23 EFFECT.

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