

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL NO. 189

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 3, after the second “or” insert “certain”; in line 5, after “tax;” insert “prohibiting a county from imposing the admissions and amusement tax on certain gross receipts;”; in line 6, after “or” insert “certain”; in line 7, strike “county or”; in the same line, after “corporation” insert “or Baltimore City”; in line 9, after the second “and” insert “certain”; and in line 18, after “(b)” insert “, 4-103(a),”.

AMENDMENT NO. 2

On page 2, in line 10, after “CARTRIDGES” insert “, EXCEPT FOR GAME CARTRIDGES USED WITH MACHINES THAT DISPENSE INSTANT BINGO TICKETS”.

AMENDMENT NO. 3

On page 2, after line 24, insert:

“4-103.

(a) The admissions and amusement tax may not be imposed by:

(1) a county on gross receipts derived from any source within a municipal corporation located in that county, if the municipal corporation imposes an admissions and amusement tax on any gross receipts or specifically exempts any gross receipts from the admissions and amusement tax;

(2) Baltimore County on gross receipts of a not for profit community association that is organized and operated to promote the general welfare of the community that the association serves and the net earnings of which do not inure to the benefit of any stockholder or member of the association;

(Over)

(3) Calvert County on gross receipts that are subject to the sales and use tax;[and]

(4) Washington County on gross receipts from an amusement device that is subject to the license and permit requirements of Article 24, § 11-202 of the Code; AND

(5) A COUNTY, NOT INCLUDING BALTIMORE CITY, ON GROSS RECEIPTS DERIVED FROM THE USE OR RENTAL OF VIDEOTAPES OR GAME CARTRIDGES.”;

and in line 26, strike “A COUNTY” and substitute “BALTIMORE CITY”.