
By: **Delegate Edwards**

Introduced and read first time: January 19, 1998

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Taxable Price - Separately Stated Charge for**
3 **Admissions and Amusement Tax**

4 FOR the purpose of excluding from the taxable price for purposes of the sales and use
5 tax a separately stated charge for admissions and amusement tax imposed on
6 the gross receipts derived from an admission and amusement charge.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - General
9 Section 11-101(j)(3)(i)6.
10 Annotated Code of Maryland
11 (1997 Replacement Volume)

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

14 **Article - Tax - General**

15 11-101.

16 (j) (3) "Taxable price" does not include:

17 (i) a charge that is made in connection with a sale and is stated as
18 a separate item of the consideration for:

19 6. a tax:

20 A. imposed by a county on the sale of coal, electricity, oil,
21 nuclear fuel assemblies, steam, or artificial or natural gas;

22 B. imposed under § 3-302(a) of the Natural Resources
23 Article, as a surcharge on the generation of electricity, and added to an electric bill;

24 [or]

1 C. imposed under §§ 6-201 through 6-203 of the Tax -
2 Property Article, on tangible personal property subject to a lease that is for an initial
3 period that exceeds 1 year and is noncancellable except for cause; OR

4 D. IMPOSED UNDER § 4-102 OF THIS ARTICLE ON THE GROSS
5 RECEIPTS DERIVED FROM AN ADMISSIONS AND AMUSEMENT CHARGE;

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
7 July 1, 1998.