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By: **Delegate Edwards Delegates Edwards and Bonsack** Introduced and read first time: January 19, 1998

Assigned to: Ways and Means

Committee Report: Favorable with amendments House action: Adopted Read second time: February 24, 1998

CHAPTER_____

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:

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1 A. imposed by a county on the sale of coal, electricity, oil, 2 nuclear fuel assemblies, steam, or artificial or natural gas;

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

6 C. imposed under §§ 6-201 through 6-203 of the Tax -

7 Property Article, on tangible personal property subject to a lease that is for an initial

8 period that exceeds 1 year and is noncancellable except for cause; OR

9 D. IMPOSED UNDER § 4-102 OF THIS ARTICLE ON THE GROSS 10 RECEIPTS DERIVED FROM AN ADMISSIONS AND AMUSEMENT CHARGE;

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect 12 July 1, 1998.