
By: **Delegates Poole and Frank**

Introduced and read first time: February 12, 1998

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Admissions and Amusement Tax - Licensed Health Clubs**

3 FOR the purpose of altering the definition of admissions and amusement charge
4 under the admissions and amusement tax to exclude certain charges relating to
5 licensed health clubs from gross receipts subject to the tax; and generally
6 relating to the admissions and amusement taxation of certain charges relating
7 to licensed health clubs.

8 BY repealing and reenacting, with amendments,
9 Article - Tax - General
10 Section 4-101(b)
11 Annotated Code of Maryland
12 (1997 Replacement Volume)

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

15 **Article - Tax - General**

16 4-101.

17 (b) (1) "Admissions and amusement charge", unless expressly provided
18 otherwise, means a charge for:

19 [(1)] (I) admission to a place, including any additional separate charge
20 for admission within an enclosure;

21 [(2)] (II) use of a game of entertainment;

22 [(3)] (III) use of a recreational or sports facility;

23 [(4)] (IV) use or rental of recreational or sports equipment; and

24 [(5)] (V) merchandise, refreshments, or a service sold or served in
25 connection with entertainment at a nightclub or room in a hotel, restaurant, hall, or
26 other place where dancing privileges, music, or other entertainment is provided.

1 (2) "ADMISSIONS AND AMUSEMENT CHARGE" DOES NOT INCLUDE A
2 CHARGE FOR:

3 (I) ADMISSION TO OR USE OR RENTAL OF A LICENSED HEALTH
4 CLUB; OR

5 (II) USE OR RENTAL OF EQUIPMENT AT A LICENSED HEALTH CLUB.

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