
By: **Montgomery County Delegation**
Introduced and read first time: February 12, 1998
Assigned to: Ways and Means

Committee Report: Favorable
House action: Adopted
Read second time: March 27, 1998

CHAPTER _____

1 AN ACT concerning

2 **Montgomery County - Admissions and Amusement Tax - Enterprise Zones**
3 **MC 825-98**

4 FOR the purpose of prohibiting Montgomery County from imposing the admissions
5 and amusement tax on gross receipts derived from any source within an
6 enterprise zone; and generally relating to an exemption from the admissions
7 and amusement tax imposed by Montgomery County for gross receipts derived
8 from any source within an enterprise zone.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - General
11 Section 4-103(a)
12 Annotated Code of Maryland
13 (1988 Volume and 1997 Supplement)

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

16 **Article - Tax - General**

17 4-103.

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

19 (1) a county on gross receipts derived from any source within a
20 municipal corporation located in that county, if the municipal corporation imposes an

1 admissions and amusement tax on any gross receipts or specifically exempts any
2 gross receipts from the admissions and amusement tax;

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

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

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

12 (5) MONTGOMERY COUNTY ON GROSS RECEIPTS DERIVED FROM ANY
13 SOURCE WITHIN AN AREA DESIGNATED AS AN ENTERPRISE ZONE UNDER ARTICLE
14 83A, § 5-402 OF THE CODE.

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