
By: **Delegates Gordon and C. Davis**
Introduced and read first time: February 11, 1999
Assigned to: Ways and Means

Committee Report: Favorable
House action: Adopted
Read second time: March 16, 1999

CHAPTER _____

1 AN ACT concerning

2 **Admissions and Amusement Tax - Political Fundraising Events**

3 FOR the purpose of providing that a charge for admission to a political fundraising
4 event is not an admissions and amusement charge subject to the admissions and
5 amusement tax.

6 BY repealing and reenacting, with amendments,
7 Article - Tax - General
8 Section 4-101(b)
9 Annotated Code of Maryland
10 (1997 Replacement Volume and 1998 Supplement)

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

13 **Article - Tax - General**

14 4-101.

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

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

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

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

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

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

5 (2) "ADMISSIONS AND AMUSEMENT CHARGE" DOES NOT INCLUDE A
6 CHARGE FOR ADMISSION TO A POLITICAL FUNDRAISING EVENT.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
8 July 1, 1999.