

Department of Legislative Services
Maryland General Assembly
1999 Session

FISCAL NOTE

House Bill 536 (Delegates Gordon and C. Davis)

Ways and Means

Admissions and Amusement Tax - Political Fundraising Events

This bill excludes admission charges to political fundraising events from the admissions and amusement tax.

The bill is effective July 1, 1999.

Fiscal Summary

State Effect: None.

Local Effect: Potential minimal decrease in county and municipal revenues.

Small Business Effect: Potential minimal.

Fiscal Analysis

Local Effect: Under current law, the gross receipts from sales of tickets to political fundraisers are not subject to tax unless a performance is provided. In that case, the tax is applied on the total cost of the ticket at the door. The Comptroller's Office advises that there have been no fundraising events with performances for at least the past two years. While it is unknown if, or when, one of these events may be held in the future, the revenue loss is expected to be minimal.

Information Source(s): Comptroller of the Treasury (Revenue Administration Division and Bureau of Revenue Estimates), Prince George's County, Montgomery County,

Allegany County

Fiscal Note History:

First Reader - February 25, 1999

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