
By: **Harford County Delegation**
Introduced and read first time: January 22, 2001
Assigned to: Ways and Means

Committee Report: Favorable
House action: Adopted
Read second time: March 15, 2001

CHAPTER _____

1 AN ACT concerning

2 **Harford County - Admissions and Amusement Tax - Entertainment**
3 **Businesses**

4 FOR the purpose of prohibiting Harford County from imposing the admissions and
5 amusement tax on gross receipts derived from charges imposed by certain
6 entertainment businesses; and generally relating to an exemption from the
7 admissions and amusement tax imposed by Harford County for gross receipts
8 derived from charges imposed by certain entertainment businesses.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - General
11 Section 4-103(a)
12 Annotated Code of Maryland
13 (1997 Replacement Volume and 2000 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
21 admissions and amusement tax on any gross receipts or specifically exempts any
22 gross receipts from the admissions and amusement tax;

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

5 (3) Calvert County on gross receipts that are subject to the sales and use
6 tax;

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

10 (5) Montgomery County on gross receipts derived within an area
11 designated as an enterprise zone under Article 83A, § 5-402 of the Code from a charge
12 for:

13 (i) admission to a nightclub or room in a hotel, restaurant, hall, or
14 other place where dancing privileges, music, or other entertainment is provided; or

15 (ii) merchandise, refreshment, or a service sold or served in
16 connection with entertainment at a nightclub or room in a hotel, restaurant, hall, or
17 other place where dancing privileges, music, or other entertainment is provided; AND

18 (6) HARFORD COUNTY ON GROSS RECEIPTS DERIVED FROM:

19 (I) ANY ADMISSIONS AND AMUSEMENT CHARGE FOR GOLF
20 ENTERTAINMENT; OR

21 (II) ANY ADMISSIONS AND AMUSEMENT CHARGE IN CONNECTION
22 WITH A BUSINESS THAT PROVIDES DRIVE-IN MOVIE ENTERTAINMENT.

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
24 July 1, 2001.