

SENATE BILL 230

Unofficial Copy  
Q8

2001 Regular Session  
11r0442  
CF 11r0970

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By: **Harford County Senators**  
Introduced and read first time: January 24, 2001  
Assigned to: Budget and Taxation

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A BILL ENTITLED

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;

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

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

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

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

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

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

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

13                   (I)       ANY ADMISSIONS AND AMUSEMENT CHARGE FOR GOLF  
14 ENTERTAINMENT; OR

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

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