

SENATE BILL 230

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Q8

2001 Regular Session
11r0442
CF 11r0970

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

Committee Report: Favorable with amendments
Senate action: Adopted
Read second time: March 22, 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~~ limiting the
9 rate of the admissions and amusement tax that may be imposed by Harford
10 County on gross receipts derived from charges imposed by certain
11 entertainment businesses; and generally relating to a limitation on the rate of
12 the admissions and amusement tax imposed by Harford County.

13 BY ~~repealing and reenacting, with amendments, adding to~~
14 Article - Tax - General
15 Section ~~4-103(a)~~ 4-105(h)
16 Annotated Code of Maryland
17 (1997 Replacement Volume and 2000 Supplement)

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

20 **Article - Tax - General**

21 ~~4-103.~~

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

1 (1) a county on gross receipts derived from any source within a
2 municipal corporation located in that county, if the municipal corporation imposes an
3 admissions and amusement tax on any gross receipts or specifically exempts any
4 gross receipts from the admissions and amusement tax;

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

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

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

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

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

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

22 (6) ~~HARFORD COUNTY ON GROSS RECEIPTS DERIVED FROM:~~

23 4-105.

24 (H) IN HARFORD COUNTY, THE ADMISSIONS AND AMUSEMENT TAX RATE MAY
25 NOT EXCEED 1% FOR GROSS RECEIPTS DERIVED FROM:

26 (1) ANY ADMISSIONS AND AMUSEMENT CHARGE FOR GOLF
27 ENTERTAINMENT; OR

28 (2) ANY ADMISSIONS AND AMUSEMENT CHARGE IN
29 CONNECTION WITH A BUSINESS THAT PROVIDES DRIVE-IN MOVIE ENTERTAINMENT.

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

