
By: **Senators Ferguson, Astle, Colburn, Hafer, and Jacobs**
Introduced and read first time: January 28, 2002
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Admissions and Amusement Tax - Golf Courses Opened to the Public**

3 FOR the purpose of prohibiting a county or municipal corporation from imposing the
4 admissions and amusement tax on gross receipts derived from a charge for
5 admission to or use of certain golf courses; and generally relating to an
6 exemption under the admissions and amusement tax for certain golf courses.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - General
9 Section 4-103(b)(3)
10 Annotated Code of Maryland
11 (1997 Replacement Volume and 2001 Supplement)

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

14 **Article - Tax - General**

15 4-103.

16 (b) The admissions and amusement tax may not be imposed by a county or
17 municipal corporation on gross receipts:

18 (3) derived from any charge for admission to or use of:

19 (i) a facility or equipment in connection with a bingo game that is
20 operated in accordance with Article 27, § 260 of the Code;

21 (ii) a bowling alley or lane; [or]

22 (iii) a charter fishing boat; OR

23 (IV) A PRIVATELY-OWNED GOLF COURSE THAT IS OPENED TO THE
24 PUBLIC;

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 July 1, 2002.