
By: **Chairman, Ways and Means Committee (By Request - Departmental -
Comptroller)**

Introduced and read first time: January 23, 2004
Assigned to: Ways and Means

Committee Report: Favorable
House action: Adopted
Read second time: March 9, 2004

CHAPTER _____

1 AN ACT concerning

2 **Admissions and Amusement Tax - Charges Subject to Tax**

3 FOR the purpose of providing that charges for merchandise, refreshments, or a
4 service sold or served in connection with entertainment in certain locations may
5 be subject to admissions and amusement tax regardless of whether the charges
6 are increased because entertainment is provided; and generally relating to
7 admissions and amusement tax on charges for merchandise, refreshments, or a
8 service sold or served in connection with entertainment in certain locations.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - General
11 Section 4-101(b)
12 Annotated Code of Maryland
13 (1997 Replacement Volume and 2003 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 4-101.

18 (b) (1) "Admissions and amusement charge", unless expressly provided
19 otherwise, means a charge for:

20 (i) admission to a place, including any additional separate charge
21 for admission within an enclosure;

- 1 (ii) use of a game of entertainment;
- 2 (iii) use of a recreational or sports facility;
- 3 (iv) use or rental of recreational or sports equipment; and
- 4 (v) merchandise, refreshments, or a service sold or served in
- 5 connection with entertainment at a nightclub or room in a hotel, restaurant, hall, or
- 6 other place where dancing privileges, music, or other entertainment is provided,
- 7 REGARDLESS OF WHETHER THE CHARGE FOR THE MERCHANDISE, REFRESHMENTS,
- 8 OR SERVICE IS INCREASED BECAUSE ENTERTAINMENT IS PROVIDED.
- 9 (2) "Admissions and amusement charge" does not include a charge for
- 10 admission to a political fundraising event.

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take

12 effect July 1, 2004.