
By: **Harford County Delegation**

Introduced and read first time: January 26, 2005

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 21, 2005

CHAPTER_____

1 AN ACT concerning

2 **Harford County - Admissions and Amusement Tax - Exemptions**

3 FOR the purpose of providing that the admissions and amusement tax may not be
4 imposed by Harford County on gross receipts derived from any admissions and
5 amusement charge for any activities related to agricultural tourism or from any
6 admissions and amusement charge by roller skating rinks; and generally
7 relating to exemptions from the admissions and amusement tax in Harford
8 County.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - General
11 Section 4-103(a)(6)
12 Annotated Code of Maryland
13 (2004 Replacement Volume)

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 (6) Harford County on gross receipts derived from:

20 (i) any admissions and amusement charge for golf entertainment;

21 [or]

1 (ii) any admissions and amusement charge in connection with a
2 business that provides drive-in movie entertainment;

3 (III) ANY ADMISSIONS AND AMUSEMENT CHARGE FOR ANY
4 ACTIVITIES RELATED TO AGRICULTURAL TOURISM; OR

5 (IV) ANY ADMISSIONS AND AMUSEMENT CHARGE BY A ROLLER
6 SKATING RINK.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
8 July 1, 2005.