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By: **Harford County Senators**

Introduced and read first time: February 4, 2005

Assigned to: Budget and Taxation

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Committee Report: Favorable

Senate action: Adopted

Read second time: March 20, 2005

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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.