
By: **Delegates Jennings, Aumann, Boteler, Cluster, DeBoy, Frank,
Impallaria, Kach, McDonough, Minnick, and Trueschler**

Introduced and read first time: February 16, 2006

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

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

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

8 BY repealing and reenacting, with amendments,
9 Article - Tax - General
10 Section 4-103(a)(2)
11 Annotated Code of Maryland
12 (2004 Replacement Volume and 2005 Supplement)

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

15 **Article - Tax - General**

16 4-103.

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

18 (2) Baltimore County on gross receipts:

19 (I) of a not for profit community association that is organized and
20 operated to promote the general welfare of the community that the association serves
21 and the net earnings of which do not inure to the benefit of any stockholder or
22 member of the association; OR

23 (II) DERIVED FROM ANY ADMISSIONS AND AMUSEMENT CHARGE
24 FOR ANY ACTIVITIES RELATED TO AGRICULTURAL TOURISM;

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
26 July 1, 2006.

