
By: **Delegates Jennings, Aumann, Boteler, Cluster, DeBoy, Frank, Impallaria, Kach, McDonough, Minnick, ~~and Truesehler~~ Trueschler, Arnick, Bromwell, Burns, Cardin, Jones, Malone, Morhaim, Nathan-Pulliam, Weir, and Zirkin**

Introduced and read first time: February 16, 2006

Assigned to: Rules and Executive Nominations

Re-referred to: Ways and Means, February 27, 2006

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 22, 2006

CHAPTER _____

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:

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

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

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