

HB0621/429532/1

BY: Budget and Taxation Committee

AMENDMENTS TO HOUSE BILL 621
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, strike in their entirety the lines 4 through 8, inclusive, and substitute:

“FOR the purpose of providing that the admissions and amusement tax may not be imposed by a county on gross receipts derived from any admissions and amusement charge for any activities related to agricultural tourism; making a technical change; defining a certain term; and generally relating to exemptions from the admissions and amusement tax.”;

and strike in their entirety lines 9 through 13, inclusive, and substitute:

“BY repealing and reenacting, with amendments,
Article – Tax – General
Section 4–101 and 4–103(a)
Annotated Code of Maryland
(2004 Replacement Volume and 2006 Supplement)”.

AMENDMENT NO. 2

On pages 3 through 4, strike in their entirety the lines beginning with line 13 on page 3 through line 11 on page 4, inclusive, and substitute

“4–101.

(a) In this title the following words have the meanings indicated.

(Over)

(b) (1) “Admissions and amusement charge”, unless expressly provided otherwise, means a charge for:

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

(ii) use of a game of entertainment;

(iii) use of a recreational or sports facility;

(iv) use or rental of recreational or sports equipment; and

(v) merchandise, refreshments, or a service sold or served in connection with entertainment at a nightclub or room in a hotel, restaurant, hall, or other place where dancing privileges, music, or other entertainment is provided.

(2) “Admissions and amusement charge” does not include a charge for admission to a political fundraising event.

(c) “AGRICULTURAL TOURISM” MEANS ANY AGRICULTURAL OR HORTICULTURAL ACTIVITY CONDUCTED ON A FARM, VINEYARD, WINERY, OR ORCHARD FOR THE PURPOSE OF ENTERTAINMENT OR EDUCATION.

(D) “Game of entertainment” includes, in Anne Arundel County or Calvert County, the game of instant bingo permitted under a commercial bingo license.

[(d)] (E) “Person” includes:

(1) this State or a political subdivision, unit, or instrumentality of this State;

(2) another state or a political subdivision, unit, or instrumentality of that state; and

(3) a unit or instrumentality of a political subdivision of this State or of another state.

[(e)] (F) “Stadium Authority” means the Maryland Stadium Authority, created under § 13–702 of the Financial Institutions Article.

4–103.

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

(1) a county on:

(I) gross receipts derived from any source within a municipal corporation located in that county, if the municipal corporation imposes an admissions and amusement tax on any gross receipts or specifically exempts any gross receipts from the admissions and amusement tax; OR

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

(2) Baltimore County on gross receipts[:

(i) of a not for profit community association that is organized and operated to promote the general welfare of the community that the association serves and the net earnings of which do not inure to the benefit of any stockholder or member of the association; [or

(Over)

(ii) derived from any admissions and amusement charge for any activities related to agricultural tourism;]

(3) Calvert County on gross receipts that are subject to the sales and use tax;

(4) Washington County on gross receipts from an amusement device that is subject to the license and permit requirements of Article 24, § 11–202 of the Code;

(5) Montgomery County on gross receipts derived within an area designated as an enterprise zone under Article 83A, § 5–402 of the Code from a charge for:

(i) admission to a nightclub or room in a hotel, restaurant, hall, or other place where dancing privileges, music, or other entertainment is provided; or

(ii) merchandise, refreshment, or a service sold or served in connection with entertainment at a nightclub or room in a hotel, restaurant, hall, or other place where dancing privileges, music, or other entertainment is provided; and

(6) Harford County on gross receipts derived from:

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

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

(iii) [any admissions and amusement charge for any activities related to agricultural tourism; or

(iv) any admissions and amusement charge by a roller skating rink.