

# HOUSE BILL 621

Q7

71r2953  
CF SB 230

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By: **Delegates Stull, Bartlett, Bates, Beidle, Beitzel, Boteler, Cane, G. Clagett, Conway, Elliott, Hecht, Holmes, Jameson, Kelly, Kullen, Lafferty, McComas, McKee, Miller, Myers, Riley, Rudolph, Shank, Shewell, Sossi, Stifler, Stocksdale, Weldon, and Wood Wood, Elmore, Jennings, Krebs, Murphy, Rice, and Stukes**

Introduced and read first time: February 8, 2007

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 6, 2007

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Admissions and Amusement Tax - Exemption for Activities Related to**  
3 **Agricultural Tourism**

4 FOR the purpose of providing that ~~the admissions and amusement tax may not be~~  
5 ~~imposed by a county on~~ may exempt from the admissions and amusement tax  
6 ~~gross receipts derived~~ from any admissions and amusement charge for any  
7 activities related to agricultural tourism; ~~making a technical change;~~ and  
8 generally relating to exemptions from the admissions and amusement tax.

9 BY repealing and reenacting, with amendments,  
10 Article - Tax - General  
11 Section ~~4-103(a)~~ 4-104  
12 Annotated Code of Maryland  
13 (2004 Replacement Volume and 2006 Supplement)

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

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**EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.**

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 **Article - Tax - General**

2 ~~4-103.~~

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

4 (1) ~~a county on:~~

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

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

12 (2) ~~Baltimore County on gross receipts:~~

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

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

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

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

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

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

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

4           (6) ~~Harford County on gross receipts derived from:~~

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

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

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

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

13 4-104.

14           (a) A county or a municipal corporation may exempt from the admissions  
 15 and amusement tax gross receipts from any charge for admission or for merchandise,  
 16 refreshments, or a service, if the gross receipts are used exclusively for community or  
 17 civic improvement by a not for profit community association that is organized and  
 18 operated to promote the general welfare of the community that the association serves  
 19 and the net earnings of which do not inure to the benefit of any stockholder or member  
 20 of the association.

21           (b) A county or a municipal corporation may exempt from the admissions  
 22 and amusement tax gross receipts from any charge for admission to a concert or  
 23 theatrical event of a not for profit organization that is organized to present or offer any  
 24 of the performing arts.

25           (c) Wicomico County or a municipal corporation in Wicomico County may  
 26 exempt, by ordinance or resolution, from the admissions and amusement tax gross  
 27 receipts from any charge for use of tennis courts.

28           (d) (1) An exemption of a class of activity by a county or municipal  
 29 corporation does not alter the ability of the Stadium Authority to tax that class.

30                   (2) An exemption of a class of activity by the Stadium Authority does  
 31 not alter the ability of a county or municipal corporation to tax that class.

1           (e)   (1)   In this subsection, “arts and entertainment district”, “arts and  
 2 entertainment enterprise” and “qualifying residing artist” have the meanings stated in  
 3 Article 83A, § 4–701 of the Code.

4           (2)   A county or a municipal corporation may exempt from the  
 5 admissions and amusement tax gross receipts from any admissions or amusement  
 6 charge levied by an arts and entertainment enterprise or qualifying residing artist in  
 7 an arts and entertainment district.

8           **(F)   A COUNTY OR A MUNICIPAL CORPORATION MAY EXEMPT FROM THE**  
 9 **ADMISSIONS AND AMUSEMENT TAX GROSS RECEIPTS FROM ANY ADMISSIONS OR**  
 10 **AMUSEMENT CHARGE FOR ANY ACTIVITIES RELATED TO AGRICULTURAL**  
 11 **TOURISM.**

12           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
 13 July 1, 2007.

Approved:

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Governor.

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Speaker of the House of Delegates.

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President of the Senate.