

HOUSE BILL 825

Q7

71r3112
CF SB 230

By: **Delegate Weldon**

Introduced and read first time: February 9, 2007

Assigned to: Ways and Means

A BILL ENTITLED

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 gross receipts derived from any admissions and
6 amusement charge for any activities related to agricultural tourism; making a
7 technical change; and generally relating to exemptions from the admissions and
8 amusement tax.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – General
11 Section 4–103(a)
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:

16 **Article – Tax – General**

17 4–103.

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

19 (1) a county on:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

8 (2) Baltimore County on gross receipts[:

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

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

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

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

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

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

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

28 (6) Harford County on gross receipts derived from:

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

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

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

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

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