

HOUSE BILL 1088

Q8

71r2560

By: **Cecil County Delegation**

Introduced and read first time: February 13, 2007

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Cecil County – Admissions and Amusement Tax – Exemptions**

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

8 BY repealing and reenacting, with amendments,
9 Article – Tax – General
10 Section 4–103(a)
11 Annotated Code of Maryland
12 (2004 Replacement Volume and 2006 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 (1) a county on gross receipts derived from any source within a
19 municipal corporation located in that county, if the municipal corporation imposes an

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 admissions and amusement tax on any gross receipts or specifically exempts any gross
2 receipts from the admissions and amusement tax;

3 (2) Baltimore County on gross receipts:

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

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

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

12 (4) **CECIL COUNTY ON GROSS RECEIPTS DERIVED FROM ANY**
13 **ADMISSIONS AND AMUSEMENT CHARGE FOR ANY ACTIVITIES RELATED TO**
14 **AGRICULTURAL TOURISM;**

15 [(4)] (5) Washington County on gross receipts from an amusement
16 device that is subject to the license and permit requirements of Article 24, § 11–202 of
17 the Code;

18 [(5)] (6) Montgomery County on gross receipts derived within an
19 area designated as an enterprise zone under Article 83A, § 5–402 of the Code from a
20 charge for:

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

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

26 [(6)] (7) Harford County on gross receipts derived from:

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

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

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

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

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