

HOUSE BILL 316

Q7

EMERGENCY BILL

8lr1373
CF SB 222

By: **Allegany County Delegation**

Introduced and read first time: January 24, 2008

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Taxes - Admissions and Amusement Tax - Exemption**

3 FOR the purpose of exempting certain bingo and tip jar games in a certain county
4 from a certain State admissions and amusement tax; making this Act an
5 emergency measure; and generally relating to the State admissions and
6 amusement tax on electronic bingo or electronic tip jars.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - General
9 Section 4-102(d)
10 Annotated Code of Maryland
11 (2004 Replacement Volume and 2007 Supplement)
12 (As enacted by Chapter 6 of the Acts of the General Assembly of the 2007
13 Special Session)

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 4-102.

18 (d) (1) In this subsection, "net proceeds" means the total receipts from the
19 operation of an electronic bingo machine or electronic tip jar machine less the amount
20 of money winnings or prizes paid out to players.

21 (2) [A] **EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS**
22 **SUBSECTION, A** State tax is imposed on the net proceeds derived from any charge for
23 the operation of an electronic bingo machine permitted under a commercial bingo
24 license or an electronic tip jar machine authorized under Title 13 of the Criminal Law
25 Article that is operated for commercial purposes.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(3) THE STATE TAX IMPOSED UNDER THIS SUBSECTION DOES NOT**
2 **APPLY IN ALLEGANY COUNTY.**

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency
4 measure, is necessary for the immediate preservation of the public health or safety,
5 has been passed by a ye and nay vote supported by three-fifths of all the members
6 elected to each of the two Houses of the General Assembly, and shall take effect from
7 the date it is enacted.