

HOUSE BILL 446

Q7
HB 621/07 – W&M

8lr2132

By: **St. Mary's County Delegation**

Introduced and read first time: January 30, 2008

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 a county may exempt from the admissions and
5 amusement tax gross receipts from any admissions and amusement charge for
6 any activities related to agricultural tourism; and generally relating to
7 exemptions from the admissions and amusement tax.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – General
10 Section 4–104
11 Annotated Code of Maryland
12 (2004 Replacement Volume and 2007 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 4–104.

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

24 (b) A county or a municipal corporation may exempt from the admissions
25 and amusement tax gross receipts from any charge for admission to a concert or

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 theatrical event of a not for profit organization that is organized to present or offer any
2 of the performing arts.

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

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

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

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

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

17 **(F) A COUNTY OR A MUNICIPAL CORPORATION MAY EXEMPT FROM THE**
18 **ADMISSIONS AND AMUSEMENT TAX GROSS RECEIPTS FROM ANY ADMISSIONS OR**
19 **AMUSEMENT CHARGE FOR ANY ACTIVITIES RELATED TO AGRICULTURAL**
20 **TOURISM.**

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
22 July 1, 2008.