

SENATE BILL 653

Q7

9lr2217

By: **Senators Harris and Peters**

Introduced and read first time: February 6, 2009

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Admissions and Amusement Tax – Shooting Ranges – Military, Police, and**
3 **Correctional Officers**

4 FOR the purpose of providing a credit against the admissions and amusement tax
5 imposed by a county or municipal corporation for any tax imposed on gross
6 receipts derived from a charge for admission to or use of a shooting range by
7 certain individuals; requiring a person who has gross receipts derived from a
8 charge on which a tax credit is based to pass the credit on to the customer from
9 whom the charge is collected; and generally relating to a credit allowed against
10 the admissions and amusement tax for any tax imposed on gross receipts
11 derived from a charge for admission to or use of a shooting range by certain
12 individuals.

13 BY adding to

14 Article – Tax – General

15 Section 4–302 to be under the amended subtitle “Subtitle 3. Tax Payment;
16 Credits”

17 Annotated Code of Maryland

18 (2004 Replacement Volume and 2008 Supplement)

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

21 **Article – Tax – General**

22 Subtitle 3. Tax Payment; **CREDITS.**

23 **4–302.**

24 (A) **A CREDIT IS ALLOWED AGAINST THE ADMISSIONS AND AMUSEMENT**
25 **TAX IMPOSED BY A COUNTY OR MUNICIPAL CORPORATION IN AN AMOUNT**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **EQUAL TO ANY TAX IMPOSED ON GROSS RECEIPTS DERIVED FROM A CHARGE**
2 **FOR ADMISSION TO OR USE OF A SHOOTING RANGE BY:**

3 **(1) AN ACTIVE OR RETIRED MEMBER OF THE MILITARY; OR**

4 **(2) AN INDIVIDUAL EMPLOYED AS A POLICE OFFICER OR**
5 **CORRECTIONS OFFICER.**

6 **(B) A PERSON WHO HAS GROSS RECEIPTS DERIVED FROM A CHARGE ON**
7 **WHICH A TAX CREDIT UNDER THIS SECTION IS BASED SHALL PASS THE CREDIT**
8 **ON TO THE CUSTOMER FROM WHOM THE CHARGE IS COLLECTED.**

9 **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect**
10 **July 1, 2009.**