

HOUSE BILL 499

Q7

11r1883

By: **Delegates Szeliga and A. Miller**

Introduced and read first time: February 7, 2011

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Admissions and Amusement Tax – Exemption – Hot Air Balloons**

3 FOR the purpose of providing that the admissions and amusement tax may not be
4 imposed by a county or municipal corporation on gross receipts derived from
5 any charge for admission to or use of a hot air balloon or tethered hot air
6 balloon; and generally relating to the admissions and amusement tax imposed
7 by counties and municipal corporations.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – General
10 Section 4–103(b)(3)
11 Annotated Code of Maryland
12 (2010 Replacement Volume)

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 (b) The admissions and amusement tax may not be imposed by a county or
18 municipal corporation on gross receipts:

19 (3) derived from any charge for admission to or use of:

20 (i) a facility or equipment in connection with a bingo game that
21 is operated in accordance with § 13–507 of the Criminal Law Article;

22 (ii) a bowling alley or lane; [or]

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (iii) a charter fishing boat; OR

2 (IV) A HOT AIR BALLOON, INCLUDING A TETHERED HOT AIR
3 BALLOON;

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
5 July 1, 2011.