

Chapter 125

(House Bill 499)

AN ACT concerning

Admissions and Amusement Tax – Exemption – Hot Air Balloons

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

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

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

Article – Tax – General

4–103.

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

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

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

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

(iii) a charter fishing boat; **OR**

(IV) A NONTETHERED HOT AIR BALLOON, ~~INCLUDING A TETHERED HOT AIR BALLOON;~~

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

Approved by the Governor, April 12, 2011.