

SB0864/943023/1

BY: Delegate Fisher

AMENDMENTS TO SENATE BILL 864
(Third Reading File Bill)

AMENDMENT NO. 1

On page 2, strike beginning with “creating” in line 9 down through “years;” in line 20 and substitute “specifying the manner of distribution of revenue from the State admissions and amusement tax on electronic bingo or electronic tip jars in Calvert County; imposing a certain State admissions and amusement tax rate on certain net proceeds from a certain machine, apparatus, or device; specifying the maximum rate of the Calvert County admissions and amusement tax applicable to net proceeds derived from electronic bingo or electronic tip jars; specifying the maximum rate of the admissions and amusement tax of any municipal corporation that is applicable to net proceeds derived from electronic bingo or electronic tip jars;”; strike beginning with “requiring” in line 29 down through “correction;” in line 33 and substitute “providing for the termination of this Act;”.

On page 3, strike in their entirety lines 6 through 11, inclusive; in line 14, strike “2-202” and substitute “2-202(a)”; and after line 16, insert:

“BY adding to

Article – Tax – General

Section 2-202(d)

Annotated Code of Maryland

(2010 Replacement Volume and 2011 Supplement)”.

AMENDMENT NO. 2

On page 6, in line 18, strike “**JULY 1, 2007**” and substitute “**DECEMBER 31, 2008**”; in line 23, strike “**DECEMBER 31, 2007**” and substitute “**DECEMBER 31, 2008**”; in line 25, strike “**DECEMBER 31, 2007**” and substitute “**DECEMBER 31,**

(Over)

2009”; and in line 27, strike “**FEBRUARY 28, 2008**” and substitute “**DECEMBER 31, 2009**”.

AMENDMENT NO. 3

On pages 8 and 9, strike in their entirety the lines beginning with line 18 on page 8 through line 24 on page 9, inclusive.

On page 9, in line 29, strike “subsection” and substitute “**SUBSECTIONS**”; in the same line, after “(b)” insert “**AND (D)**”.

On page 10, strike beginning with “[in” in line 3 down through “**5%**” in line 4 and substitute “**IN EXCESS OF 20%**”; and in line 13, strike “**(B)**” and substitute “**(D)**”.

On pages 10 and 11, strike in their entirety the lines beginning with line 17 on page 10 down through line 21 on page 11 and substitute:

(1) THE REVENUE ATTRIBUTABLE TO A TAX RATE OF 6% TO CALVERT COUNTY;

(2) THE REVENUE ATTRIBUTABLE TO A TAX RATE OF 2% TO THE TOWN OF CHESAPEAKE BEACH;

(3) THE REVENUE ATTRIBUTABLE TO A TAX RATE OF 2% TO THE TOWN OF NORTH BEACH; AND

(4) THE REVENUE ATTRIBUTABLE TO A TAX RATE OF 20% TO THE GENERAL FUND OF THE STATE.”

On page 14, strike in their entirety lines 9 through 16, inclusive, and substitute:

“(a-1) (1) Except as provided in paragraph (2) of this subsection, the rate of the State admissions and amusement tax [imposed on electronic bingo or electronic tip jars under § 4-102(d) of this subtitle is] OF 30% of the net proceeds subject to the tax
IS IMPOSED ON:

(I) ELECTRONIC BINGO OR ELECTRONIC TIP JARS UNDER § 4-102(D) OF THIS SUBTITLE; AND

(II) A MACHINE, APPARATUS, OR DEVICE THAT DISPLAYS FACSIMILES OF BINGO CARDS THAT USERS MARK AND MONITOR ACCORDING TO NUMBERS CALLED ON THE PREMISES BY AN INDIVIDUAL WHERE THE USER IS OPERATING THE MACHINE.”;

in line 17, strike “(3)” and substitute “(2)”; in line 23, strike “and”; in line 24, after “(ii)” insert “EXCEPT AS PROVIDED IN SUBPARAGRAPH (III) OF THIS PARAGRAPH,”; in line 24, strike “or municipal corporation”; and in line 27, after “2009” insert “;

(III) THE RATE OF THE CALVERT COUNTY ADMISSIONS AND AMUSEMENT TAX THAT IS APPLICABLE TO NET PROCEEDS DERIVED FROM ELECTRONIC BINGO OR ELECTRONIC TIP JARS MAY NOT EXCEED 2.5%; AND

(IV) THE RATE OF ANY MUNICIPAL CORPORATION ADMISSIONS AND AMUSEMENT TAX THAT IS APPLICABLE TO NET PROCEEDS DERIVED FROM ELECTRONIC BINGO OR ELECTRONIC TIP JARS MAY NOT EXCEED 2.5%”.

AMENDMENT NO. 4

On page 15, strike in their entirety lines 9 through 21, inclusive, and substitute:

(Over)

“SECTION 5. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2012. It shall remain effective for a period of 4 years and, at the end of June 30, 2016, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.”.