

HOUSE BILL 418

C7

2lr2021

By: **Allegany County Delegation**

Introduced and read first time: February 1, 2012

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Allegany County – Paper Gaming – Taxes**

3 FOR the purpose of authorizing the Allegany County Board of County Commissioners
4 to impose certain paper gaming taxes based on a certain range of gross profits
5 minus the costs of paper gaming products instead of a set percentage; and
6 generally relating to gaming in Allegany County.

7 BY repealing and reenacting, with amendments,
8 Article – Criminal Law
9 Section 13–302(i)
10 Annotated Code of Maryland
11 (2002 Volume and 2011 Supplement)

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

14 **Article – Criminal Law**

15 13–302.

16 (i) (1) The Board of County Commissioners may impose the following
17 paper gaming taxes:

18 (i) on licensees that are qualified organizations, **UP TO** 10% of
19 gross profits minus the costs of paper gaming products; and

20 (ii) on licensees that are for profit businesses, **UP TO** 40% of
21 gross profits minus the costs of paper gaming products.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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1 (2) The Board of County Commissioners may not impose a paper
2 gaming tax on qualified organizations that do not have an alcoholic beverages license
3 or fire and rescue departments that buy paper gaming devices from a licensed
4 wholesale vendor.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 October 1, 2012.