

HOUSE BILL 333

C7, Q7

5lr1705

By: **Delegates Fisher, Jackson, and O'Donnell**

Introduced and read first time: February 5, 2015

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Electronic Bingo and Electronic Tip Jars – Distribution of Admissions and**
3 **Amusement Tax Revenues**

4 FOR the purpose of altering the distribution of revenue from the State admissions and
5 amusement tax on electronic bingo and electronic tip jars; repealing obsolete
6 provisions; and generally relating to the State admissions and amusement tax on
7 electronic bingo and electronic tip jars.

8 BY repealing and reenacting, with amendments,

9 Article – Tax – General

10 Section 2–202

11 Annotated Code of Maryland

12 (2010 Replacement Volume and 2014 Supplement)

13 BY repealing and reenacting, without amendments,

14 Article – Tax – General

15 Section 4–105(a–1)(2)

16 Annotated Code of Maryland

17 (2010 Replacement Volume and 2014 Supplement)

18 BY repealing and reenacting, with amendments,

19 Article – Natural Resources

20 Section 5–1901(f)(1)

21 Annotated Code of Maryland

22 (2012 Replacement Volume and 2014 Supplement)

23 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

24 That the Laws of Maryland read as follows:

25 **Article – Tax – General**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 2–202.

2 (a) After making the distribution required under § 2–201 of this subtitle, within
3 20 days after the end of each quarter, the Comptroller shall distribute:

4 (1) except as provided in subsection (b) of this section, from the revenue
5 from the State admissions and amusement tax on electronic bingo and electronic tip jars
6 under § 4–102(e) of this article:

7 (i) 1. for fiscal years 2016 through 2021, the revenue
8 attributable to a tax rate of [20%] 18% to the Maryland E–Nnovation Initiative Fund under
9 § 6–604 of the Economic Development Article;

10 2. in fiscal year 2022 and in each fiscal year thereafter, the
11 revenue attributable to a tax rate of [20%] 18% to the General Fund of the State; and

12 (ii) the revenue attributable to a tax rate of 5% to the Special Fund
13 for Preservation of Cultural Arts in Maryland, as provided in § 4–801 of the Economic
14 Development Article; and

15 (2) the remaining admissions and amusement tax revenue:

16 (i) to the Maryland Stadium Authority, county, or municipal
17 corporation that is the source of the revenue; or

18 (ii) if the Maryland Stadium Authority and also a county or
19 municipal corporation tax a reduced charge or free admission:

20 1. 80% of that revenue to the Authority; and

21 2. 20% to the county or municipal corporation.

22 (b) From the revenue from the State admissions and amusement tax on electronic
23 bingo and electronic tip jars in Calvert County under § 4–102(e) of this article, the
24 Comptroller shall distribute:

25 (1) [for fiscal year 2013, the revenue attributable to a tax rate of 8%:

26 (i) \$100,000 to the Boys and Girls Club of the Town of North Beach;
27 and

28 (ii) the remainder to the Calvert County Youth Recreational
29 Opportunities Fund under Title 5, Subtitle 19 of the Natural Resources Article that may
30 only be used for a project approved by the Secretary of Natural Resources that increases
31 youth recreational opportunities in the county;

32 (2) for fiscal [years 2014 through] YEAR 2016, from:

1 (i) the revenue attributable to a tax rate of 1.5%:

2 1. \$100,000 to the Boys and Girls Club of the Town of North
3 Beach; and

4 2. the remainder to the Town of North Beach;

5 (ii) the revenue attributable to a tax rate of 2.5% to the Town of
6 Chesapeake Beach; and

7 (iii) the revenue attributable to a tax rate of 4%:

8 1. **\$100,000 TO THE CALVERT SOCCER ASSOCIATION,**
9 **INC.; AND**

10 2. **THE REMAINDER** to the Calvert County Youth
11 **Recreational Opportunities Fund** under Title 5, Subtitle 19 of the Natural Resources
12 **Article; and**

13 **[(3)] (2)** for fiscal year 2017 and each fiscal year thereafter, from:

14 (i) the revenue attributable to a tax rate of 1.5%:

15 1. \$100,000 to the Boys and Girls Club of the Town of North
16 Beach; and

17 2. the remainder to the Town of North Beach;

18 (ii) the revenue attributable to a tax rate of 2.5% to the Town of
19 Chesapeake Beach; **[and]**

20 (iii) the revenue attributable to a tax rate of 4% to the Calvert County
21 Board of Education for school renovation and renewal projects that may not be used to
22 supplant county funds for public school construction; **AND**

23 **(IV) THE REVENUE ATTRIBUTABLE TO A TAX RATE OF 4%:**

24 1. **\$100,000 TO THE CALVERT SOCCER ASSOCIATION,**
25 **INC.; AND**

26 2. **THE REMAINDER TO THE CALVERT COUNTY YOUTH**
27 **RECREATION OPPORTUNITIES FUND UNDER TITLE 5, SUBTITLE 19 OF THE**
28 **NATURAL RESOURCES ARTICLE.**

1 4-105.

2 (a-1) (2) The rate of the State admissions and amusement tax imposed on
3 electronic bingo or electronic tip jars in Calvert County under § 4-102(e) of this subtitle is
4 33% of the net proceeds subject to the tax.

5 **Article – Natural Resources**

6 5-1901.

7 (f) The Fund consists of:

8 (1) Revenue distributed to the Fund under § [2-202(b)(1)(ii)] **2-202(B)** of
9 the Tax – General Article;

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
11 1, 2015.