

SENATE BILL 265

C7, L1, Q7

5lr1816

By: **Calvert County Senators**

Introduced and read first time: February 4, 2015

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

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

4 FOR the purpose of extending and altering the amount of, for certain fiscal years, certain
5 distributions of revenue from the State admissions and amusement tax on electronic
6 bingo and electronic tip jars in Calvert County; repealing a certain obsolete
7 provision; and generally relating to the distribution of certain revenue from the State
8 admissions and amusement tax on electronic bingo and electronic tip jars.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – General
11 Section 2–202
12 Annotated Code of Maryland
13 (2010 Replacement Volume and 2014 Supplement)

14 BY repealing and reenacting, without amendments,
15 Article – Tax – General
16 Section 4–105(a–1)(2)
17 Annotated Code of Maryland
18 (2010 Replacement Volume and 2014 Supplement)

19 BY repealing and reenacting, with amendments,
20 Article – Natural Resources
21 Section 5–1901(f)(1)
22 Annotated Code of Maryland
23 (2012 Replacement Volume and 2014 Supplement)

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

26 **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% 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% 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;

1 (2) for fiscal years 2014 through [2016,] **2019**, from:

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

3 1. **[\$100,000] \$50,000** to the Boys and Girls Club of the
4 Town of North Beach; and

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

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

8 (iii) the revenue attributable to a tax rate of 4% to the Calvert County
9 Youth Recreational Opportunities Fund under Title 5, Subtitle 19 of the Natural Resources
10 Article; and

11 **[(3)] (2)** for fiscal year [2017] **2020** and each fiscal year thereafter, from:

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

13 1. **[\$100,000] \$50,000** to the Boys and Girls Club of the
14 Town of North Beach; and

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

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

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

21 4–105.

22 (a–1) (2) The rate of the State admissions and amusement tax imposed on
23 electronic bingo or electronic tip jars in Calvert County under § 4–102(e) of this subtitle is
24 33% of the net proceeds subject to the tax.

25 Article – Natural Resources

26 5–1901.

27 (f) The Fund consists of:

28 (1) Revenue distributed to the Fund under § [2–202(b)(1)(ii)]
29 **2–202(B)(1)(III)** of the Tax – General Article;

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