

HOUSE BILL 1206

Q7

6lr3274

By: **Delegates P. Young, Aumann, Bromwell, Brooks, Ebersole, Grammer, Jalisi,
Lafferty, Lam, Metzgar, Miele, and West**
Introduced and read first time: February 12, 2016
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County – Admissions and Amusement Tax – Classes and Rates**

3 FOR the purpose of limiting the rate of admissions and amusement tax that may be
4 imposed in Baltimore County on gross receipts derived from charges imposed for
5 certain activities; and generally relating to the admissions and amusement tax in
6 Baltimore County.

7 BY repealing and reenacting, without amendments,

8 Article – Tax – General

9 Section 4–105(a)

10 Annotated Code of Maryland

11 (2010 Replacement Volume and 2015 Supplement)

12 BY repealing and reenacting, with amendments,

13 Article – Tax – General

14 Section 4–105(e)

15 Annotated Code of Maryland

16 (2010 Replacement Volume and 2015 Supplement)

17 BY adding to

18 Article – Tax – General

19 Section 4–105(h)

20 Annotated Code of Maryland

21 (2010 Replacement Volume and 2015 Supplement)

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

24 **Article – Tax – General**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 4-105.

2 (a) Except as otherwise provided in this section, the admissions and amusement
3 tax rate is:

4 (1) the rate that a county or municipal corporation sets, not exceeding 10%
5 of gross receipts subject to the admissions and amusement tax; or

6 (2) the rate that the Stadium Authority sets, not exceeding 8% of gross
7 receipts subject to the admissions and amusement tax.

8 (e) **[For] EXCEPT AS PROVIDED IN SUBSECTION (H) OF THIS SECTION, FOR**
9 purposes of setting admissions and amusement tax rates, a county, a municipal
10 corporation, or the Stadium Authority may:

11 (1) establish different classes of admissions and amusement charges; and

12 (2) set different rates of tax for those classes.

13 **(H) IN BALTIMORE COUNTY, THE ADMISSIONS AND AMUSEMENT TAX RATE**
14 **MAY NOT EXCEED:**

15 **(1) 5% OF GROSS RECEIPTS DERIVED FROM ADMISSIONS AND**
16 **AMUSEMENT CHARGES FOR:**

17 **(I) USE OR RENTAL OF RECREATIONAL OR SPORTS**
18 **EQUIPMENT;**

19 **(II) ADMISSION TO A CONCERT, AN OPERA, OR LIVE THEATER;**

20 **(III) USE OF AN INDOOR ATHLETIC FACILITY FOR BASKETBALL,**
21 **CLIMBING, SOCCER, TENNIS, OR VOLLEYBALL;**

22 **(IV) GOLF GREENS FEES, RENTAL OF A GOLF CART, OR USE OF A**
23 **DRIVING RANGE; AND**

24 **(V) SALES OF ENTERTAINMENT THAT DOES NOT INCLUDE THE**
25 **SALE, SERVICE, PROVISION, OR DELIVERY OF ALCOHOLIC BEVERAGES; AND**

26 **(2) 7% OF GROSS RECEIPTS DERIVED FROM ADMISSIONS AND**
27 **AMUSEMENT CHARGES FOR ADMISSION TO A MOVIE THEATER.**

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
29 1, 2016.