

# SENATE BILL 499

Q8

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CF 6lr1952

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By: **Senator Ferguson**

Introduced and read first time: February 3, 2016

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Admissions and Amusement Tax – Baltimore City – Amateur Sports League Fees**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City to exempt  
4 from the admissions and amusement tax certain gross receipts from any charge or  
5 fee to participate in an amateur recreational sports event or league; prohibiting in  
6 Baltimore City the imposition of the admissions and amusement tax for certain gross  
7 receipts from a charge or fee to participate in an amateur recreational sports event  
8 or league collected on or before a certain date; and generally relating to certain  
9 exemptions from the admissions and amusement tax.

10 BY adding to

11 Article – Tax – General

12 Section 4–104(f)

13 Annotated Code of Maryland

14 (2010 Replacement Volume and 2015 Supplement)

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

17 **Article – Tax – General**

18 4–104.

19 **(F) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY EXEMPT, BY**  
20 **LAW, FROM THE ADMISSIONS AND AMUSEMENT TAX GROSS RECEIPTS FROM ANY**  
21 **CHARGE OR FEE TO PARTICIPATE IN AN AMATEUR RECREATIONAL SPORTS EVENT**  
22 **OR LEAGUE.**

23 SECTION 2. AND BE IT FURTHER ENACTED, That in Baltimore City the  
24 admissions and amusement tax authorized under Title 4 of the Tax – General Article may

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 not be imposed on the gross receipts from any charge or fee that is collected on or before  
2 July 1, 2016 for participation in an amateur recreational sports event or league.

3 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
4 1, 2016.