

Chapter 215

**(Senate Bill 499)**

AN ACT concerning

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

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

BY adding to

Article – Tax – General

Section 4–104(f)

Annotated Code of Maryland

(2010 Replacement Volume and 2015 Supplement)

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

**Article – Tax – General**

4–104.

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

SECTION 2. AND BE IT FURTHER ENACTED, That in Baltimore City the admissions and amusement tax authorized under Title 4 of the Tax – General Article may not be imposed on the gross receipts from any charge or fee that is collected on or before July 1, 2016 for participation in an amateur recreational sports event or league.

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

**Approved by the Governor, April 26, 2016.**