

HOUSE BILL 624

Q8

7lr3040
CF 7lr3039

By: **Delegates S. Howard, Beidle, Carey, Chang, Clark, Frush, Kipke, Malone, McConkey, Pena–Melnyk, Saab, Simonaire, and Sophocleus**

Introduced and read first time: January 30, 2017

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Anne Arundel County – Admissions and Amusement Tax – Exemption**
3 **– Agricultural Tourism**

4 FOR the purpose of authorizing Anne Arundel County or a municipal corporation in Anne
5 Arundel County to exempt from the admissions and amusement tax gross receipts
6 from certain admissions and amusement charges for certain activities related to
7 agricultural tourism; and generally relating to certain exemptions from the
8 admissions and amusement tax.

9 BY adding to

10 Article – Tax – General
11 Section 4–104(g)
12 Annotated Code of Maryland
13 (2016 Replacement Volume)

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

16 **Article – Tax – General**

17 4–104.

18 **(G) ANNE ARUNDEL COUNTY OR A MUNICIPAL CORPORATION IN ANNE**
19 **ARUNDEL COUNTY MAY EXEMPT, BY ORDINANCE, FROM THE ADMISSIONS AND**
20 **AMUSEMENT TAX GROSS RECEIPTS FROM ANY ADMISSIONS AND AMUSEMENT**
21 **CHARGE FOR ANY ACTIVITIES RELATED TO AGRICULTURAL TOURISM.**

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
23 1, 2017.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

