

HOUSE BILL 842

Q7

7lr1968

By: **Delegates Folden, Anderton, Bromwell, Buckel, Ciliberti, Ghrist, Hornberger, Jacobs, McComas, McDonough, Metzgar, Miele, Vogt, B. Wilson, C. Wilson, and K. Young**

Introduced and read first time: February 3, 2017

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 13, 2017

CHAPTER _____

1 AN ACT concerning

2 **Admissions and Amusement Tax – Exemption for School Field Trips**

3 FOR the purpose of ~~establishing that the admissions and amusement tax may not be~~
4 ~~imposed by a county or municipal corporation on gross receipts derived from any~~
5 ~~charge for admission to participate in certain State public school activities~~
6 authorizing a county or a municipal corporation to exempt from the admissions and
7 amusement tax gross receipts from any charge for admission to participate in certain
8 State public school activities; and generally relating to exemptions from the
9 admissions and amusement tax.

10 BY ~~repealing and reenacting, with amendments,~~ adding to

11 Article – Tax – General

12 Section ~~4-103(b)~~ 4-104(g)

13 Annotated Code of Maryland

14 (2016 Replacement Volume)

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 ~~4-103.~~

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 ~~(b) The admissions and amusement tax may not be imposed by a county or~~
2 ~~municipal corporation on gross receipts:~~

3 ~~(1) derived from any charge for merchandise, refreshments, or a service~~
4 ~~sold or served at a place where:~~

5 ~~(i) dancing is prohibited; and~~

6 ~~(ii) the only entertainment provided is mechanical music, radio, or~~
7 ~~television;~~

8 ~~(2) derived from any charge for admission to:~~

9 ~~(i) a live boxing or wrestling match; or~~

10 ~~(ii) a concert or theatrical event presented or offered by a not for~~
11 ~~profit group that:~~

12 ~~1. is organized and operated to present or offer an annual~~
13 ~~series of scheduled musical concerts; or~~

14 ~~2. is organized and operated for a cultural purpose and~~
15 ~~receives a grant directly or indirectly from the Maryland State Arts Council;~~

16 ~~(3) derived from any charge for admission to or use of:~~

17 ~~(i) a facility or equipment in connection with a bingo game that is~~
18 ~~operated in accordance with § 13-507 of the Criminal Law Article;~~

19 ~~(ii) a bowling alley or lane;~~

20 ~~(iii) a charter fishing boat; or~~

21 ~~(iv) a nontethered hot air balloon;~~

22 ~~(4) derived from any charge for admission or for merchandise,~~
23 ~~refreshments, or a service, if the gross receipts are used exclusively for:~~

24 ~~(i) a charitable, educational, or religious purpose;~~

25 ~~(ii) a volunteer fire company or nonprofit rescue squad;~~

26 ~~(iii) a fraternal, service, or veterans' organization chartered by a~~
27 ~~grant of Congress; or~~

1 ~~(iv) the improvement, maintenance, or operation of an agricultural~~
2 ~~fair, if no net earnings inure to the benefit of any stockholder or member of the association~~
3 ~~that conducts the fair; [or]~~

4 ~~(5) obtained at admission and used for the cost of prizes or as money~~
5 ~~winnings distributed, as part of its operation, by a commercial bingo game in Anne Arundel~~
6 ~~County; OR~~

7 ~~(6) DERIVED FROM ANY CHARGE FOR ADMISSION TO PARTICIPATE IN~~
8 ~~A STATE PUBLIC SCHOOL FIELD TRIP OR SIMILAR STATE PUBLIC SCHOOL ACTIVITY.~~

9 4-104.

10 **(G) A COUNTY OR A MUNICIPAL CORPORATION MAY EXEMPT, BY LAW, FROM**
11 **THE ADMISSIONS AND AMUSEMENT TAX GROSS RECEIPTS FROM ANY CHARGE FOR**
12 **ADMISSION TO PARTICIPATE IN A STATE PUBLIC SCHOOL FIELD TRIP OR SIMILAR**
13 **STATE PUBLIC SCHOOL ACTIVITY.**

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
15 1, 2017.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.