

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

A BILL ENTITLED

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; and
6 generally relating to exemptions from the admissions and amusement tax.

7 BY repealing and reenacting, with amendments,
8 Article – Tax – General
9 Section 4–103(b)
10 Annotated Code of Maryland
11 (2016 Replacement Volume)

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

14 **Article – Tax – General**

15 4–103.

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

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

20 (i) dancing is prohibited; and

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (ii) the only entertainment provided is mechanical music, radio, or
2 television;

3 (2) derived from any charge for admission to:

4 (i) a live boxing or wrestling match; or

5 (ii) a concert or theatrical event presented or offered by a not for
6 profit group that:

7 1. is organized and operated to present or offer an annual
8 series of scheduled musical concerts; or

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

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

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

14 (ii) a bowling alley or lane;

15 (iii) a charter fishing boat; or

16 (iv) a nontethered hot air balloon;

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

19 (i) a charitable, educational, or religious purpose;

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

21 (iii) a fraternal, service, or veterans' organization chartered by a
22 grant of Congress; or

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

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

29 **(6) DERIVED FROM ANY CHARGE FOR ADMISSION TO PARTICIPATE IN**
30 **A STATE PUBLIC SCHOOL FIELD TRIP OR SIMILAR STATE PUBLIC SCHOOL ACTIVITY.**

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