

HOUSE BILL 964

Q7
HB 842/17 – W&M

8lr1456

By: **Delegate Folden**

Introduced and read first time: February 5, 2018

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 authorizing a county or a municipal corporation to exempt from the
4 admissions and amusement tax gross receipts from any charge for admission to
5 participate in certain State public school activities; and generally relating to
6 exemptions from the admissions and amusement tax.

7 BY adding to

8 Article – Tax – General

9 Section 4–104(g)

10 Annotated Code of Maryland

11 (2016 Replacement Volume and 2017 Supplement)

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 4–104.

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

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
21 1, 2018.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

