

SENATE BILL 961

L2, Q7, C7
SB 352/17 – B&T

8lr2384

By: **Calvert County Senators**

Introduced and read first time: February 5, 2018

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: March 16, 2018

CHAPTER _____

1 AN ACT concerning

2 **Calvert County – Youth Recreational Opportunities Fund and Distribution**
3 **From Admissions and Amusement Tax Revenues**

4 FOR the purpose of requiring funds in the Calvert County Youth Recreational
5 Opportunities Fund first to be used for a certain purpose; requiring the Calvert
6 County Board of County Commissioners to adopt a certain plan after the
7 development of Ward Farm Recreation and Nature Park is complete; altering certain
8 distributions of revenue from the State's admissions and amusement tax on
9 electronic bingo and electronic tip jars in Calvert County; requiring the Calvert
10 County Board of County Commissioners, on or before a certain date and each year
11 thereafter, to report to the Calvert County Delegation to the General Assembly; and
12 generally relating to the uses of and funding for the Calvert County Youth
13 Recreational Opportunities Fund and distributions from the State's admissions and
14 amusement tax revenues in Calvert County.

15 BY repealing and reenacting, with amendments,
16 Article – Natural Resources
17 Section 5–1901
18 Annotated Code of Maryland
19 (2012 Replacement Volume and 2017 Supplement)

20 BY repealing and reenacting, with amendments,
21 Article – Tax – General
22 Section 2–202(b)
23 Annotated Code of Maryland

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.



(2016 Replacement Volume and 2017 Supplement)

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

Article – Natural Resources

5–1901.

(a) In this section, “Fund” means the Calvert County Youth Recreational Opportunities Fund.

(b) There is a Calvert County Youth Recreational Opportunities Fund.

(c) The purpose of the Fund is to increase youth recreational opportunities in Calvert County.

(d) The Secretary shall administer the Fund.

(e) (1) The Fund is a special, nonlapsing fund that is not subject to § 7–302 of the State Finance and Procurement Article.

(2) The State Treasurer shall hold the Fund separately, and the Comptroller shall account for the Fund.

(f) The Fund consists of:

(1) Revenue distributed to the Fund under [~~§ 2–202(b)(1)(iii)~~ **§ 2–202(B)(3)**] of the Tax – General Article;

(2) Money appropriated in the State budget to the Fund; and

(3) Any other money from any other source accepted for the benefit of the Fund.

(g) The Fund may be used only for projects that are approved by the Secretary to advance youth recreational opportunities in Calvert County and that receive contributions from the county for the projects.

(h) (1) The State Treasurer shall invest the money of the Fund in the same manner as other State money may be invested.

(2) Any investment earnings of the Fund shall be credited to the General Fund of the State.

(i) Expenditures from the Fund may be made only in accordance with the State budget.

1 (j) [Money] **SUBJECT TO SUBSECTION (K) OF THIS SECTION, MONEY**
2 expended from the Fund for youth recreational opportunities in Calvert County is
3 supplemental to and is not intended to take the place of funding that otherwise would be
4 appropriated for youth recreational opportunities in Calvert County.

5 **(K) (1) MONEY FROM THE FUND FIRST SHALL BE USED FOR THE SOLE**
6 **PURPOSE OF COMPLETING THE DEVELOPMENT OF WARD FARM RECREATION AND**
7 **NATURE PARK UNTIL THE DEVELOPMENT OF THE PARK IS COMPLETE.**

8 **(2) AFTER COMPLETION OF THE DEVELOPMENT OF WARD FARM**
9 **RECREATION AND NATURE PARK, THE CALVERT COUNTY BOARD OF COUNTY**
10 **COMMISSIONERS SHALL ADOPT A PLAN TO EXPAND YOUTH RECREATIONAL**
11 **OPPORTUNITIES AT ADDITIONAL LOCATIONS.**

12 **Article – Tax – General**

13 2–202.

14 (b) From the revenue from the State admissions and amusement tax on electronic
15 bingo and electronic tip jars in Calvert County under § 4–102(e) of this article, the
16 Comptroller shall distribute **FROM:**

17 (1) [for fiscal years 2014 through 2019, from:

18 (i)] the revenue attributable to a tax rate of 1.5%:

19 [1.] **(I)** \$50,000 to the Boys and Girls Club of the Town of
20 North Beach; and

21 [2.] **(II)** the remainder to the Town of North Beach;

22 [(ii)] **(2)** the revenue attributable to a tax rate of 2.5% to the Town
23 of Chesapeake Beach; and

24 [(iii)] **(3)** the revenue attributable to a tax rate of 4% to the Calvert
25 County Youth Recreational Opportunities Fund under Title 5, Subtitle 19 of the Natural
26 Resources Article[]; and

27 (2) for fiscal year 2020 and each fiscal year thereafter, from:

28 (i) the revenue attributable to a tax rate of 1.5%:

29 1. \$50,000 to the Boys and Girls Club of the Town of North
30 Beach; and

1 2. the remainder to the Town of North Beach;

2 (ii) the revenue attributable to a tax rate of 2.5% to the Town of
3 Chesapeake Beach; and

4 (iii) the revenue attributable to a tax rate of 4% to the Calvert County
5 Board of Education for school renovation and renewal projects that may not be used to
6 supplant county funds for public school construction].

7 SECTION 2. AND BE IT FURTHER ENACTED, That on or before July 1, 2019, and
8 each year thereafter, the Calvert County Board of County Commissioners shall report to
9 the Calvert County Delegation to the General Assembly, in accordance with § 2–1246 of the
10 State Government Article, on:

11 (1) the distribution of funds from the Calvert County Youth Recreational
12 Opportunities Fund;

13 (2) the annual progress of activities and plans related to the development
14 of Ward Farm Recreation and Nature Park; and

15 (3) plans to expand youth recreational opportunities at additional locations
16 after completion of Ward Farm Recreation and Nature Park.

17 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July
18 1, 2018.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.