## **SENATE BILL 961**

L2, Q7, C7 SB 352/17 – B&T

By: Calvert County Senators

Introduced and read first time: February 5, 2018

Assigned to: Budget and Taxation

AN ACT concerning

## A BILL ENTITLED

2	Calvert County - Youth Recreational Opportunities Fund and Distributio

Calvert County – Youth Recreational Opportunities Fund and Distribution 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 County Board of County Commissioners, on or before a certain date and each year 10 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

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- 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
- 24 (2016 Replacement Volume and 2017 Supplement)
- 25 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
- 26 That the Laws of Maryland read as follows:

## Article - Natural Resources

 ${\bf EXPLANATION: CAPITALS\ indicate\ matter\ added\ to\ existing\ law}.$ 

[Brackets] indicate matter deleted from existing law.



- 1 5–1901.
- 2 (a) In this section, "Fund" means the Calvert County Youth Recreational 3 Opportunities Fund.
- 4 (b) There is a Calvert County Youth Recreational Opportunities Fund.
- 5 (c) The purpose of the Fund is to increase youth recreational opportunities in 6 Calvert County.
- 7 (d) The Secretary shall administer the Fund.
- 8 (e) (1) The Fund is a special, nonlapsing fund that is not subject to § 7–302 of 9 the State Finance and Procurement Article.
- 10 (2) The State Treasurer shall hold the Fund separately, and the 11 Comptroller shall account for the Fund.
- 12 (f) The Fund consists of:
- 13 (1) Revenue distributed to the Fund under [§ 2–202(b)(1)(iii)] 14 § 2–202(B)(3) of the Tax General Article;
- 15 (2) Money appropriated in the State budget to the Fund; and
- 16 (3) Any other money from any other source accepted for the benefit of the 17 Fund.
- 18 (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.
- 21 (h) (1) The State Treasurer shall invest the money of the Fund in the same 22 manner as other State money may be invested.
- 23 (2) Any investment earnings of the Fund shall be credited to the General 24 Fund of the State.
- 25 (i) Expenditures from the Fund may be made only in accordance with the State 26 budget.
- 27 (j) [Money] SUBJECT TO SUBSECTION (K) OF THIS SECTION, MONEY 28 expended from the Fund for youth recreational opportunities in Calvert County is 29 supplemental to and is not intended to take the place of funding that otherwise would be 30 appropriated for youth recreational opportunities in Calvert County.

1 2 3	(K) (1) MONEY FROM THE FUND FIRST SHALL BE USED FOR THE SOLE PURPOSE OF COMPLETING THE DEVELOPMENT OF WARD FARM RECREATION AND NATURE PARK UNTIL THE DEVELOPMENT OF THE PARK IS COMPLETE.									
4 5 6 7	(2) AFTER COMPLETION OF THE DEVELOPMENT OF WARD FARM RECREATION AND NATURE PARK, THE CALVERT COUNTY BOARD OF COUNTY COMMISSIONERS SHALL ADOPT A PLAN TO EXPAND YOUTH RECREATIONAL OPPORTUNITIES AT ADDITIONAL LOCATIONS.									
8	Article - Tax - General									
9	2–202.									
$egin{array}{c} 10 \\ 1 \\ 12 \end{array}$	(b) From the revenue from the State admissions and amusement tax on electronic bingo and electronic tip jars in Calvert County under $\S$ 4–102(e) of this article, the Comptroller shall distribute <b>FROM</b> :									
13	(1) [for fiscal years 2014 through 2019, from:									
4		(i) <b>]</b>	the re	evenue	attributable	to a tax r	ate of 1.5%	<b>%</b> :		
15 16	North Beach; and		[1.] (1	Ι)	\$50,000 to t	he Boys a	and Girls	Club of the	Town of	
17			[2.] (1	II)	the remaind	ler to the	Town of N	Iorth Beach	·•,	
18 19	of Chesapeake Bea	[(ii)] ( ch; an	` '	the re	evenue attrib	utable to	a tax rate	of 2.5% to t	he Town	
20 21 22	[(iii)] (3) the revenue attributable to a tax rate of 4% to the Calvert County Youth Recreational Opportunities Fund under Title 5, Subtitle 19 of the Natural Resources Article[; and									
23	(2) for fiscal year 2020 and each fiscal year thereafter, from:									
24		(i)	the re	evenue	attributable	to a tax r	ate of 1.5%	<b>%</b> :		
25 26	Beach; and		1.	\$50,0	00 to the Boy	s and Gi	rls Club o	f the Town	of North	
27			2.	the re	emainder to t	he Town o	of North B	Seach;		
28 29	Chesapeake Beach	(ii) ; and	the re	evenue	e attributable	e to a tax	rate of 2	1.5% to the	Town of	

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(iii)

the revenue attributable to a tax rate of 4% to the Calvert County

- Board of Education for school renovation and renewal projects that may not be used to supplant county funds for public school construction.
- SECTION 2. AND BE IT FURTHER ENACTED, That on or before July 1, 2019, and each year thereafter, the Calvert County Board of County Commissioners shall report to the Calvert County Delegation to the General Assembly, in accordance with § 2–1246 of the
- 6 State Government Article, on:
- 7 (1) the distribution of funds from the Calvert County Youth Recreational 8 Opportunities Fund;
- 9 (2) the annual progress of activities and plans related to the development 10 of Ward Farm Recreation and Nature Park; and
- 11 (3) plans to expand youth recreational opportunities at additional locations 12 after completion of Ward Farm Recreation and Nature Park.
- SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2018.