

HOUSE BILL 369

Q8

9lr0976

By: **Delegates Hornberger, Arentz, Beitzel, Buckel, Cassilly, Chisholm, Cox, Kittleman, Krebs, Luedtke, Metzgar, Miller, Moon, Morgan, Parrott, Reilly, Rose, and Szeliga**

Introduced and read first time: January 30, 2019

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Admissions and Amusement Tax – Limitations on Municipal Corporations –**
3 **Drive-In Movies and Roller Skating Rinks**

4 FOR the purpose of prohibiting a municipal corporation from imposing the admissions and
5 amusement tax on gross receipts derived from admissions and amusement charges
6 relating to drive-in movie entertainment and roller skating rinks; and generally
7 relating to limitations on the admissions and amusement tax.

8 BY adding to

9 Article – Tax – General

10 Section 4–103(c)

11 Annotated Code of Maryland

12 (2016 Replacement Volume and 2018 Supplement)

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

15 **Article – Tax – General**

16 4–103.

17 **(C) THE ADMISSIONS AND AMUSEMENT TAX MAY NOT BE IMPOSED BY A**
18 **MUNICIPAL CORPORATION ON GROSS RECEIPTS DERIVED FROM:**

19 **(1) ANY ADMISSIONS AND AMUSEMENT CHARGE IN CONNECTION**
20 **WITH A BUSINESS THAT PROVIDES DRIVE-IN MOVIE ENTERTAINMENT; OR**

21 **(2) ANY ADMISSIONS AND AMUSEMENT CHARGE BY A ROLLER**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **SKATING RINK.**

2 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
3 1, 2019.