

Chapter 255

(Senate Bill 929)

AN ACT concerning

Admissions and Amusement Tax – Sports Wagering – Prohibition

FOR the purpose of prohibiting the application of the admissions and amusement tax to proceeds from sports wagering; and generally relating to the taxation of the proceeds from sports wagering.

BY adding to

Article – State Government
Section 9–1E–12(e)
Annotated Code of Maryland
(2021 Replacement Volume)

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

Article – State Government

9–1E–12.

(E) THE ADMISSIONS AND AMUSEMENT TAX MAY NOT BE IMPOSED ON ANY PROCEEDS FROM SPORTS WAGERING.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2022.

Approved by the Governor, May 12, 2022.