

SENATE BILL 929

C7, Q7

2lr3098

By: **Senator Guzzone**

Introduced and read first time: February 11, 2022

Assigned to: Rules

A BILL ENTITLED

1 AN ACT concerning

2 **Admissions and Amusement Tax – Sports Wagering – Prohibition**

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

6 BY adding to
7 Article – State Government
8 Section 9–1E–12(e)
9 Annotated Code of Maryland
10 (2021 Replacement Volume)

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

13 **Article – State Government**

14 9–1E–12.

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

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
18 1, 2022.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

