SENIATE BILL 929

C7, Q7

By: Senator Guzzone
Introduced and read first time: February 11, 2022
Assigned to: Rules
Re–referred to: Budget and Taxation, February 21, 2022

 Committee Report: Favorable
 Senate action: Adopted
 Read second time: March 4, 2022

CHAPTER _____

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.