

# SENATE BILL 929

C7, Q7

2lr3098

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By: **Senator Guzzone**

Introduced and read first time: February 11, 2022

Assigned to: Rules

Re-referred to: Budget and Taxation, February 21, 2022

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Committee Report: Favorable

Senate action: Adopted

Read second time: March 4, 2022

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## CHAPTER \_\_\_\_\_

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.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.

