

HOUSE BILL 1184

Q7, C7

3lr2007

By: **Calvert County Delegation**

Introduced and read first time: February 10, 2023

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Calvert County – State Admissions and Amusement Tax – Electronic Bingo and**
3 **Tip Jars – Distribution and Rate**

4 FOR the purpose of altering the distribution of revenue from the State admissions and
5 amusement tax on electronic bingo and electronic tip jars in Calvert County; altering
6 the rate of the State admissions and amusement tax imposed on electronic bingo or
7 electronic tip jars in Calvert County; and generally relating to the State admissions
8 and amusement tax on electronic bingo and electronic tip jars in Calvert County.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – General
11 Section 2–202(b) and 4–105(a–1)
12 Annotated Code of Maryland
13 (2022 Replacement Volume)

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

16 **Article – Tax – General**

17 2–202.

18 (b) (1) Subject to paragraph (2) of this subsection, from the revenue from the
19 State admissions and amusement tax on electronic bingo and electronic tip jars in Calvert
20 County under § 4–102(e) of this article, the Comptroller shall distribute from:

21 (i) the revenue attributable to a tax rate of 1.5%:

22 1. \$50,000 to the Boys and Girls Club of the Town of North
23 Beach; and

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



2. the remainder to the Town of North Beach;

(ii) the revenue attributable to a tax rate of 2.5% to the Town of Chesapeake Beach; [and]

(iii) the revenue attributable to a tax rate of 4% to the Calvert County Youth Recreational Opportunities Fund under Title 5, Subtitle 19 of the Natural Resources Article; AND

(IV) THE REVENUE ATTRIBUTABLE TO A TAX RATE OF 2% TO CALVERT COUNTY FOR PARKS AND RECREATION CAPITAL PROJECTS OR PARK IMPROVEMENTS.

(2) Funds required to be distributed to the entities in paragraph (1) of this subsection shall be provided through an appropriation in the annual State budget under budget code A15O00.03 Payments to Civil Divisions of the State.

4–105.

(a–1) (1) Except as provided in paragraphs (2) and (3) of this subsection, the rate of the State admissions and amusement tax imposed on electronic bingo or electronic tip jars under § 4–102(e) of this subtitle is 30% of the net proceeds subject to the tax.

(2) The rate of the State admissions and amusement tax imposed on electronic bingo or electronic tip jars in Calvert County under § 4–102(e) of this subtitle is [33%] 35% of the net proceeds subject to the tax.

(3) If net proceeds subject to the State admissions and amusement tax imposed on electronic bingo or electronic tip jars under § 4–102(e) of this subtitle are also subject to an admissions and amusement tax imposed by a county or a municipal corporation under this subtitle:

(i) the rate of the State tax may not exceed a rate that, when combined with the rate of any county or municipal corporation tax, will exceed 35% of the net proceeds; and

(ii) the rate of any county or municipal corporation admissions and amusement tax that is applicable to net proceeds derived from electronic bingo or electronic tip jars may not exceed the rate of the admissions and amusement tax imposed by the county or municipal corporation as of January 1, 2009.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2023.