

SENATE BILL 230

Q7

7lr1364

By: **Senators Brinkley, Astle, Colburn, Dyson, Garagiola, Haines, Hogan, Hooper, Jacobs, Kasemeyer, Kittleman, Kramer, Middleton, Miller, Mooney, Munson, Pugh, Robey, Simonaire, and Stoltzfus**

Introduced and read first time: January 29, 2007

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Admissions and Amusement Tax – Exemption for Activities Related to**
3 **Agricultural Tourism**

4 FOR the purpose of providing that the admissions and amusement tax may not be
5 imposed by a county on gross receipts derived from any admissions and
6 amusement charge for any activities related to agricultural tourism; making a
7 technical change; and generally relating to exemptions from the admissions and
8 amusement tax.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – General
11 Section 4–103(a)
12 Annotated Code of Maryland
13 (2004 Replacement Volume and 2006 Supplement)

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

16 **Article – Tax – General**

17 4–103.

18 (a) The admissions and amusement tax may not be imposed by:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (1) a county on:

2 (I) gross receipts derived from any source within a municipal
3 corporation located in that county, if the municipal corporation imposes an admissions
4 and amusement tax on any gross receipts or specifically exempts any gross receipts
5 from the admissions and amusement tax; **OR**

6 (II) **GROSS RECEIPTS DERIVED FROM ANY ADMISSIONS AND**
7 **AMUSEMENT CHARGE FOR ANY ACTIVITIES RELATED TO AGRICULTURAL**
8 **TOURISM;**

9 (2) Baltimore County on gross receipts[:

10 (i)] of a not for profit community association that is organized
11 and operated to promote the general welfare of the community that the association
12 serves and the net earnings of which do not inure to the benefit of any stockholder or
13 member of the association; [or

14 (ii) derived from any admissions and amusement charge for any
15 activities related to agricultural tourism;]

16 (3) Calvert County on gross receipts that are subject to the sales and
17 use tax;

18 (4) Washington County on gross receipts from an amusement device
19 that is subject to the license and permit requirements of Article 24, § 11–202 of the
20 Code;

21 (5) Montgomery County on gross receipts derived within an area
22 designated as an enterprise zone under Article 83A, § 5–402 of the Code from a charge
23 for:

24 (i) admission to a nightclub or room in a hotel, restaurant, hall,
25 or other place where dancing privileges, music, or other entertainment is provided; or

26 (ii) merchandise, refreshment, or a service sold or served in
27 connection with entertainment at a nightclub or room in a hotel, restaurant, hall, or
28 other place where dancing privileges, music, or other entertainment is provided; and

29 (6) Harford County on gross receipts derived from:

1 (i) any admissions and amusement charge for golf
2 entertainment;

3 (ii) any admissions and amusement charge in connection with a
4 business that provides drive-in movie entertainment; **OR**

5 (iii) [any admissions and amusement charge for any activities
6 related to agricultural tourism; or

7 (iv)] any admissions and amusement charge by a roller skating
8 rink.

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
10 July 1, 2007.