

HOUSE BILL 1209

Q8

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By: **Delegate Amprey**

Introduced and read first time: February 11, 2022

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore City – Admissions and Amusement Tax – Live Performances**

3 FOR the purpose of prohibiting Baltimore City from imposing the admissions and
4 amusement tax on gross receipts from charges for admission to certain live
5 performances in certain venues for a certain period of time; and generally relating to
6 the admissions and amusement tax in Baltimore City.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – General

9 Section 4–103(a)

10 Annotated Code of Maryland

11 (2016 Replacement Volume and 2021 Supplement)

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

14 **Article – Tax – General**

15 4–103.

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

17 (1) a county on gross receipts derived from any source within a municipal
18 corporation located in that county, if the municipal corporation imposes an admissions and
19 amusement tax on any gross receipts or specifically exempts any gross receipts from the
20 admissions and amusement tax;

21 (2) Baltimore County on gross receipts:

22 (i) of a nonprofit community association that is organized and
23 operated to promote the general welfare of the community that the association serves and

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 the net earnings of which do not inure to the benefit of any stockholder or member of the
2 association; or

3 (ii) derived from any admissions and amusement charge for any
4 activities related to agricultural tourism;

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

7 (4) Washington County on gross receipts from an amusement device that
8 is subject to the license and permit requirements of Title 17, Subtitle 4, Part V of the
9 Business Regulation Article;

10 (5) Montgomery County on gross receipts derived within an area
11 designated as an enterprise zone under Title 5, Subtitle 7 of the Economic Development
12 Article from a charge for:

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

15 (ii) merchandise, refreshment, or a service sold or served in
16 connection with entertainment at a nightclub or room in a hotel, restaurant, hall, or other
17 place where dancing privileges, music, or other entertainment is provided; [and]

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

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

20 (ii) any admissions and amusement charge in connection with a
21 business that provides drive-in movie entertainment;

22 (iii) any admissions and amusement charge for any activities related
23 to agricultural tourism; or

24 (iv) any admissions and amusement charge by a roller skating rink;

25 AND

26 **(7) BALTIMORE CITY ON GROSS RECEIPTS FROM A CHARGE FOR**
27 **ADMISSION TO A LIVE PERFORMANCE BY AN ARTIST OR OTHER PERFORMER IN A**
28 **VENUE WITH A CAPACITY TO ADMIT 1,500 INDIVIDUALS OR FEWER.**

29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
30 1, 2022. It shall remain effective for a period of 4 years and, at the end of June 30, 2026,
31 this Act, with no further action required by the General Assembly, shall be abrogated and
32 of no further force and effect.