

SENATE BILL 663

Q8

2lr2549
CF 2lr3022

By: **Senators Corderman and Edwards**
Introduced and read first time: February 4, 2022
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Washington County – Admissions and Amusement Tax Exemption – Arts and**
3 **Entertainment Districts**

4 FOR the purpose of prohibiting Washington County or a municipal corporation located in
5 Washington County from imposing the admissions and amusement tax on gross
6 receipts derived from any charge within an arts and entertainment district; and
7 generally relating to the admissions and amusement tax in arts and entertainment
8 districts located in Washington County.

9 BY adding to

10 Article – Tax – General
11 Section 4–103(c)
12 Annotated Code of Maryland
13 (2016 Replacement Volume and 2021 Supplement)

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 4–103.

18 **(C) (1) IN THIS SUBSECTION, “ARTS AND ENTERTAINMENT DISTRICT”**
19 **HAS THE MEANING STATED IN § 4–701 OF THE ECONOMIC DEVELOPMENT ARTICLE.**

20 **(2) THE ADMISSIONS AND AMUSEMENT TAX MAY NOT BE IMPOSED BY**
21 **WASHINGTON COUNTY OR A MUNICIPAL CORPORATION LOCATED IN WASHINGTON**
22 **COUNTY ON GROSS RECEIPTS DERIVED FROM ANY CHARGE WITHIN AN ARTS AND**
23 **ENTERTAINMENT DISTRICT.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
2 1, 2022.