

HOUSE BILL 824

Q8

8lr2738

By: **Delegate West**

Introduced and read first time: February 2, 2018

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 20, 2018

CHAPTER _____

1 AN ACT concerning

2 **Admissions and Amusement Tax – Baltimore County – Fees for Nonprofit**
3 **Amateur Sports League ~~Fees~~**

4 FOR the purpose of authorizing the County Executive and County Council of Baltimore
5 County to exempt from the admissions and amusement tax certain gross receipts
6 from any charge or fee to participate in an amateur recreational sports event or
7 league administered by a nonprofit entity; prohibiting in Baltimore County the
8 imposition of the admissions and amusement tax for certain gross receipts from a
9 charge or fee to participate in an amateur recreational sports event or league that
10 was collected before a certain date; providing that, notwithstanding a certain
11 provision of this Act, Baltimore County is not required to issue a refund for certain
12 admissions and amusement taxes collected before a certain date; and generally
13 relating to exemptions from the admissions and amusement tax.

14 BY adding to

15 Article – Tax – General

16 Section 4–104(g)

17 Annotated Code of Maryland

18 (2016 Replacement Volume and 2017 Supplement)

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

21 **Article – Tax – General**

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.



1 4-104.

2 (G) THE COUNTY EXECUTIVE AND COUNTY COUNCIL OF BALTIMORE
3 COUNTY MAY EXEMPT, BY LAW, FROM THE ADMISSIONS AND AMUSEMENT TAX GROSS
4 RECEIPTS FROM ANY CHARGE OR FEE TO PARTICIPATE IN AN AMATEUR
5 RECREATIONAL SPORTS EVENT OR LEAGUE ADMINISTERED BY A NONPROFIT
6 ENTITY.

7 SECTION 2. AND BE IT FURTHER ENACTED, That:

8 (a) In Baltimore County the admissions and amusement tax authorized under
9 Title 4 of the Tax – General Article may not be imposed on the gross receipts from any
10 charge or fee that is collected before July 1, 2018, for participation in an amateur
11 recreational sports event or league.

12 (b) Notwithstanding subsection (a) of this section, Baltimore County is not
13 required to issue a refund of any admissions and amusement taxes imposed on the gross
14 receipts from any charge or fee that is collected before July 1, 2018, for participation in an
15 amateur recreational sports event or league.

16 SECTION ~~2~~ 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
17 July 1, 2018.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.