

FINAL

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2017, Legislative Day No. 9

Bill No. 47-17

Introduced by Mr. Grasso, Chairman
(by request of the County Executive)

By the County Council, May 1, 2017

Introduced and first read on May 1, 2017
Public Hearings set for and held on May 8 and May 11, 2017
Bill DEFEATED on June 14, 2017
Bill RECONSIDERED and passed on June 19, 2017

By Order: JoAnne Gray, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Admissions and
2 Amusement Tax – Athletic and Recreational Facilities

3
4 FOR the purpose of creating an exemption to the admissions and amusement tax for
5 admission to athletic and recreational facilities; updating pertinent references to the
6 Tax-General Article of the State Code; establishing a certain effective date for an
7 exemption to the admissions and amusement tax; and generally relating to the
8 admissions and amusement tax.

9
10 BY repealing and reenacting, with amendments: § 4-5-101
11 Anne Arundel County Code (2005, as amended)

12
13 SECTION 1. *Be it enacted by the County Council of Anne Arundel County,*
14 *Maryland,* That Section(s) of the Anne Arundel County Code (2005, as amended) read as
15 follows:

16
17 **ARTICLE 4. FINANCE, TAXATION, AND BUDGET**

18
19 **TITLE 5. ADMISSIONS AND AMUSEMENT TAX**

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21 **4-5-101. Levied.**

22
23 (a) **Imposition.** Pursuant to the authorization of the Tax-General Article, [§4-
24 102(a)(1)] §4-102(B)(1), of the State Code, a tax is imposed on the gross receipts derived
25 from any admissions and amusement charge as defined in the Tax-General Article, §4-

EXPLANATION: CAPITALS indicate new matter added to existing law.
[Brackets] indicate matter stricken from existing law.

1 101(b), of the State Code, at the rate of 10%, except as this rate may be limited under the
2 Tax-General Article, §4-105(b), of State Code, and except that gross receipts derived
3 from a charge for admission to any moving picture theater shall be taxed at the rate of
4 7.5%.

5
6 (b) **Additional tax.** Pursuant to the authorization of the Tax-General Article, [§4-
7 102(a)(2)] §4-102(B)(2), of the State Code, an additional tax is imposed on reduced charges
8 or free admissions as set forth in the Tax-General Article, §4-105(f), of the State Code.

9
10 (c) **Exemptions.** In addition to the exemptions provided in the Tax-General Article,
11 §4-103, of the State Code, the following are exempt from the admissions and amusement
12 tax:

13
14 (1) the gross receipts of a not-for-profit community association or not-for-profit
15 community theater group that, whether or not incorporated, is organized and operated to
16 promote the general welfare of the community it serves if the net earnings of the
17 association or group do not inure to the benefit of any stockholder or member of the
18 association or group and the gross receipts inure exclusively to the benefit of the
19 association or group and are used exclusively for community or civic purposes; [and]

20
21 (2) the gross receipts of a not-for-profit association or group that, whether or not
22 incorporated, is organized and operated primarily to sponsor, support, or otherwise
23 promote athletic activities if the net earnings of the association or group do not inure to
24 the benefit of any officer, stockholder, or member of the association or group[.]; AND

25
26 (3) THE GROSS RECEIPTS DERIVED FROM ANY ADMISSIONS AND AMUSEMENT
27 CHARGE FOR THE USE OF ATHLETIC FACILITIES AS DEFINED BY THE OFFICE OF THE
28 COMPTROLLER AND INCLUDED IN CATEGORY 11 OF THE COMPTROLLER'S
29 CATEGORIZATION OF ADMISSIONS AND AMUSEMENT TAX COLLECTIONS.

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31 SECTION 2. *And be it further enacted,* That the exemption from the admissions and
32 amusement tax set forth in Section 1 of this Ordinance shall become effective the later of
33 60 days after notice is given to the Comptroller, as required by the Tax-General Article,
34 §4-105, of the State Code, or January 1, 2018; and the Office of Finance shall provide the
35 Administrative Officer for the County Council with a copy of the notice to the
36 Comptroller, which shall be included in the legislative history for this Ordinance.

37
38 SECTION 3. *And be it further enacted,* That this Ordinance shall take effect 45 days
39 from the date it becomes law.

RECONSIDERED: June 19, 2017

READ AND PASSED this 19th day of June, 2017

By Order:



JoAnne Gray
Administrative Officer

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF BILL NO.
47-17 . THE ORIGINAL OF WHICH IS RETAINED IN THE FILES
OF THE COUNTY COUNCIL.

A handwritten signature in cursive script, appearing to read "JoAnne Gray".

JoAnne Gray
Administrative Officer