

FINAL

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2017, Legislative Day No. 34

Bill No. 68-17

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

By the County Council, July 17, 2017

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Introduced and first read on July 17, 2017  
Public Hearing set for and held on September 5, 2017  
Bill Expires October 20, 2017

By Order: JoAnne Gray, Administrative Officer

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A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Admissions and  
2 Amusement Tax – Agritourism  
3

4 FOR the purpose of defining certain terms; creating an exemption to the admissions and  
5 amusement tax for agritourism and certain other uses; providing for the effective date  
6 of the exemption to the admissions and amusement tax; providing for a certain  
7 contingency on the effective date of this Ordinance; and generally relating to the  
8 admissions and amusement taxes.  
9

10 BY repealing and reenacting, with amendments: § 4-5-101 (as amended by Bill Nos. 46-  
11 17 and 47-17)  
12 Anne Arundel County Code (2005, as amended)  
13

14 SECTION 1. *Be it enacted by the County Council of Anne Arundel County,*  
15 *Maryland,* That Section(s) of the Anne Arundel County Code (2005, as amended)(and as  
16 amended by Bill Nos. 46-17 and 47-17) read as follows:  
17

18 **ARTICLE 4. FINANCE, TAXATION, AND BUDGET**  
19

20 **TITLE 5. ADMISSIONS AND AMUSEMENT TAX**  
21

22 **4-5-101. Levied.**  
23

24 (A) **Definitions.** FOR PURPOSES OF THIS SECTION, “AGRITOURISM”, “FARM

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

1 BREWERY”, “FARMING”, “PRINCIPAL USE”, “STABLES OR RIDING CLUBS”, AND “WINERY”  
2 HAVE THE DEFINITIONS SET FORTH IN § 18-1-101 OF THIS CODE.

3  
4 [(a)] (B) **Imposition.** Pursuant to the authorization of the Tax-General Article, § 4-  
5 102(b)(1), of the State Code, a tax is imposed on the gross receipts derived from any  
6 admissions and amusement charge as defined in the Tax-General Article, § 4-101(b), of  
7 the State Code, at the rate of 10%, except as this rate may be limited under the Tax-  
8 General Article, § 4-105(b), of State Code.

9  
10 [(b)] (C) **Additional tax.** Pursuant to the authorization of the Tax-General Article,  
11 § 4-102(b)(2), of the State Code, an additional tax is imposed on reduced charges or free  
12 admissions as set forth in the Tax - General Article, § 4-105(f), of the State Code.

13  
14 [(c)] (D) **Exemptions.** In addition to the exemptions provided in the Tax-General  
15 Article, § 4-103, of the State Code, the following are exempt from the admissions and  
16 amusement tax:

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

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

29  
30 (3) the gross receipts derived from any admissions and amusement charge for  
31 admission to any moving picture theater[.];

32  
33 [(3)] (4) the gross receipts derived from any admissions and amusement charge for  
34 the use of athletic facilities as defined by the Office of the Comptroller and included in  
35 Category 11 of the Comptroller’s categorization of admissions and amusement tax  
36 collections[.];

37  
38 (5) THE GROSS RECEIPTS DERIVED FROM ANY ADMISSIONS AND AMUSEMENT  
39 CHARGE FOR AGRITOURISM; AND

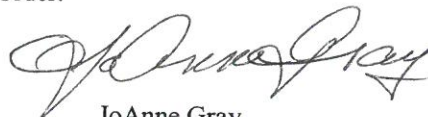
40  
41 (6) IF THE PRINCIPAL USE ON THE PROPERTY IS FARMING, THE GROSS RECEIPTS  
42 DERIVED FROM ANY ADMISSIONS AND AMUSEMENT CHARGE FOR A FARM BREWERY;  
43 STABLES OR RIDING CLUBS; OR WINERY.

44  
45 SECTION 2. *And be it further enacted,* That the exemption from the admission and  
46 amusement tax set forth in Section 1 of this Ordinance shall become effective 60 days  
47 after notice is given to the Comptroller, as required by § 4-105 of the Tax - General  
48 Article of the State Code; and the Office of Finance shall provide the Administrative  
49 Officer for the County Council with a copy of the notice to the Comptroller, which shall  
50 be included in the legislative history for this Ordinance.

1 SECTION 3. *And be it further enacted*, That this Ordinance shall take effect 45 days  
2 from the date it becomes law, except that this Ordinance shall be contingent on Bill  
3 No. 67-17 becoming law, and if Bill No. 67-17 does not become law, this Ordinance shall  
4 be null and void without further action of the County Council.

READ AND PASSED this 5<sup>th</sup> day of September, 2017

By Order:



JoAnne Gray  
Administrative Officer

PRESENTED to the County Executive for his approval this 6<sup>th</sup> day of September, 2017



JoAnne Gray  
Administrative Officer


APPROVED AND ENACTED this 7<sup>th</sup> day of September, 2017



Steven R. Schuh  
County Executive

EFFECTIVE DATE: October 22, 2017

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF BILL NO.  
68-17. THE ORIGINAL OF WHICH IS RETAINED IN THE FILES  
OF THE COUNTY COUNCIL.



JoAnne Gray  
Administrative Officer