

Expedited Bill No. 8-04
Concerning: Admissions and Amusement
Tax – Amendments
Revised: May 12, 2004 Draft No. 2
Introduced: April 13, 2004
Enacted: May 19, 2004
Executive: May 27, 2004
Effective: August 1, 2004
Sunset Date: None
Ch. 7, Laws of Mont. Co. 2004

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

By: Councilmembers Praisner, Knapp, and Floreen

AN EXPEDITED ACT to:

- (1) specify that the admissions and amusement tax rate must be set by resolution as provided by State law; and
- (2) generally amend the law authorizing the admissions and amusement tax.

By amending

Montgomery County Code
Chapter 52, Taxation
Section 52-16A

Boldface	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

The County Council for Montgomery County, Maryland approves the following Act:

1 **Sec. 1. Section 52-16A is amended as follows:**

2 **52-16A. Admissions and amusement tax.**

- 3 (a) [Pursuant to] As authorized by [s]Section 4-102(a)(1) of the Tax-
4 General Article of the [Annotated] Maryland Code [of Maryland], a
5 tax is imposed at a rate set by resolution adopted by the Council and
6 approved by the Executive on the gross receipts derived from any
7 admissions and amusement charge as defined in section 4-101(b) of
8 the Tax-General Article [of the Annotated Code of Maryland, at the
9 rate of 7%;] except [as] to the extent this rate [may be] is limited
10 [pursuant to] by [s]Section 4-105(b) of the Tax-General Article [of
11 the Annotated Code of Maryland]. If the Executive disapproves a
12 resolution within 10 days after it is adopted and the Council readopts
13 it by a vote of six Councilmembers, or if the Executive does not act
14 within 10 days after the Council adopts it, the resolution takes effect.
- 15 (b) In addition to the exemptions listed in Section 4-103 of the Tax-
16 General Article, the following gross receipts are exempt from this tax:
- 17 (1) gross receipts used exclusively for community or civic
18 improvement by a not for profit community association [within
19 the meaning of] as defined by [s]Section 4-104(a) of the Tax-
20 General Article [of the Annotated Code of Maryland.];
- 21 (2) gross receipts from any charge for admission to a concert or
22 theatrical event of a not for profit organization organized to
23 present or offer any of the performing arts [within the meaning
24 of] as defined by [s]Section 4-104(b) of the Tax-General
25 Article [of the Annotated Code of Maryland.];
- 26 (3) [G]gross receipts from any admissions and amusement charge

27 by the County Board of Education or Montgomery College, or
28 by any County, bi-county, or municipal government agency,
29 including the Revenue Authority and the Maryland-National
30 Capital Park and Planning Commission[.]; and


31 (4) [G]gross receipts from any admissions and amusement charge
32 levied by an arts and entertainment enterprise or qualifying
33 residing artist in an arts and entertainment district designated
34 under state law.

35 (c) Revenue from the admissions and amusement tax set at a rate of 7
36 percent or less may be used for General Fund purposes. Additional
37 revenue generated from levying the tax at a higher rate must be used to
38 support, encourage, and promote arts and humanities in the County,
39 including projects, performances, historic and heritage preservation,
40 and other activities that advance the artistic, cultural, and intellectual
41 environment in the County. The Council must decide in the annual
42 operating budget how these funds are administered.

43 **Sec. 2. Expedited effective date.**

44 The Council declares that this legislation is necessary for the immediate
45 protection of the public interest. This Act takes effect on [[July]] August 1, 2004.

46
47
48 *Approved:*

49 

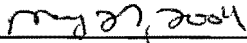
Steven A. Silverman, President, County Council

May 20, 2004


Date

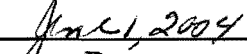
50 *Approved:*

51 

Douglas M. Duncan, County Executive 
Date

52 *This is a correct copy of Council action.*

53 

Mary A. Edgar, OMC, Clerk of the Council 
Date