

(a) The admissions and amusement tax may not be imposed by:

(2) Baltimore County on gross receipts of a not for profit community association that is organized AND OPERATED to promote the general welfare of the community that the association serves and the net earnings of which do not inure to the benefit of any stockholder or member of the association;

(b) The admissions and amusement tax may not be imposed by a county or municipal corporation on gross receipts:

(2) derived from any charge for admission to:

(ii) a concert or theatrical event presented or offered by a not for profit group that:

1. is organized AND OPERATED to present or offer an annual series of scheduled musical concerts; or

2. is organized AND OPERATED for a cultural purpose and receives a grant directly or indirectly from the Maryland State Arts Council;

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(a) A county or a municipal corporation may exempt from the admissions and amusement tax gross receipts from any charge for admission or for merchandise, refreshments, or a service, if the gross receipts are used exclusively for community or civic improvement by a not for profit community association that is organized AND OPERATED to promote the general welfare of the community that the association serves and the net earnings of which do not inure to the benefit of any stockholder or member of the association.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect January 1, 1989.

Approved May 2, 1988.

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