

**CHAPTER 746**

**(House Bill 1674)**

AN ACT concerning

**Admissions and Amusement Tax – Commercial Instant Bingo Games in Calvert County**

FOR the purpose of authorizing Calvert County to impose an admissions and amusement tax on the gross receipts derived from commercial instant bingo, by defining a certain term under the admissions and amusement tax.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 4-101

Annotated Code of Maryland

(1988 Volume and 1993 Supplement)

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

**Article – Tax – General**

4-101.

(a) In this title the following words have the meanings indicated.

(b) “Admissions and amusement charge”, unless expressly provided otherwise, means a charge for:

- (1) admission to a place, including any additional separate charge for admission within an enclosure;
- (2) use of a game of entertainment;
- (3) use of a recreational or sports facility;
- (4) use or rental of recreational or sports equipment; and
- (5) merchandise, refreshments, or a service sold or served in connection with entertainment at a nightclub or room in a hotel, restaurant, hall, or other place where dancing privileges, music, or other entertainment is provided.

(c) “GAME OF ENTERTAINMENT” INCLUDES, IN CALVERT COUNTY, THE GAME OF INSTANT BINGO PERMITTED UNDER A COMMERCIAL BINGO LICENSE.

[(c)](D) “Person” includes:

- (1) this State or a political subdivision, unit, or instrumentality of this State;
- (2) another state or a political subdivision, unit, or instrumentality of that state; and