

Article - Tax - General

Section 4-101(b)

Annotated Code of Maryland

(1997 Replacement Volume and 1998 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.

(b) (1) "Admissions and amusement charge", unless expressly provided otherwise, means a charge for:

[(1)] (I) admission to a place, including any additional separate charge for admission within an enclosure;

[(2)] (II) use of a game of entertainment;

[(3)] (III) use of a recreational or sports facility;

[(4)] (IV) use or rental of recreational or sports equipment; and

[(5)] (V) 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.

(2) "ADMISSIONS AND AMUSEMENT CHARGE" DOES NOT INCLUDE A CHARGE FOR ADMISSION TO A POLITICAL FUNDRAISING EVENT.

SECTION 2: AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1999.

Approved April 27, 1999.

CHAPTER 251

(House Bill 545)

AN ACT concerning

Creation of a State Debt - Prince George's County - Top Banana Home Delivered Groceries, Inc.

FOR the purpose of authorizing the creation of a State Debt not to exceed ~~\$130,000~~ ~~\$100,000~~ \$120,000, the proceeds to be used as a grant to the Board of Directors of Top Banana Home Delivered Groceries, Inc. for certain development or improvement purposes; providing for disbursement of the loan proceeds, subject to a requirement that the grantee provide and expend a matching fund; and providing generally for the issuance and sale of bonds evidencing the loan.