

BY repealing

Article – Transportation
 Section 13–208 and 13–613(e)
 Annotated Code of Maryland
 (2006 Replacement Volume and 2007 Supplement)

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

Article – Tax – General

~~4–105.~~

~~2–202.~~

After making the distribution required under § 2–201 of this subtitle, within 20 days after the end of each quarter, the Comptroller shall distribute:

(1) THE REVENUE FROM THE STATE ADMISSIONS AND AMUSEMENT TAX ON ELECTRONIC BINGO AND ELECTRONIC TIP JARS UNDER § 4–102(D) OF THIS ARTICLE TO THE GENERAL FUND OF THE STATE; AND

(2) the remaining admissions and amusement tax revenue:

[(1)] (I) to the Maryland Stadium Authority, county, or municipal corporation that is the source of the revenue; or

[(2)] (II) if the Maryland Stadium Authority and also a county or municipal corporation tax a reduced charge or free admission:

[(i)] 1. 80% of that revenue to the Authority; and

[(ii)] 2. 20% to the county or municipal corporation.

~~4–102.~~

(D) (1) IN THIS SUBSECTION, “NET PROCEEDS” MEANS THE TOTAL RECEIPTS FROM THE OPERATION OF AN ELECTRONIC BINGO MACHINE OR ELECTRONIC TIP JAR MACHINE LESS THE AMOUNT OF MONEY WINNINGS OR PRIZES PAID OUT TO PLAYERS.

(2) A STATE TAX IS IMPOSED ON THE NET PROCEEDS DERIVED FROM ANY CHARGE FOR THE OPERATION OF AN ELECTRONIC BINGO MACHINE PERMITTED UNDER A COMMERCIAL BINGO LICENSE OR AN ELECTRONIC TIP JAR