

**CHAPTER 523**

**(House Bill 904)**

AN ACT concerning

**Montgomery County - Admissions and Amusement Tax - Enterprise Zones**

**MC 825-98**

FOR the purpose of prohibiting Montgomery County from imposing the admissions and amusement tax on gross receipts derived from ~~any source~~ certain charges within an enterprise zone; and generally relating to an exemption from the admissions and amusement tax imposed by Montgomery County for gross receipts derived from ~~any source~~ certain charges within an enterprise zone.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 4-103(a)

Annotated Code of Maryland

(1988 Volume and 1997 Supplement)

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

**Article - Tax - General**

4-103.

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

(1) a county on gross receipts derived from any source within a municipal corporation located in that county, if the municipal corporation imposes an admissions and amusement tax on any gross receipts or specifically exempts any gross receipts from the admissions and amusement tax;

(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;

(3) Calvert County on gross receipts that are subject to the sales and use tax; [and]

(4) Washington County on gross receipts from an amusement device that is subject to the license and permit requirements of Article 24, § 11-202 of the Code; AND

(5) MONTGOMERY COUNTY ON GROSS RECEIPTS DERIVED FROM ~~ANY SOURCE WITHIN AN AREA DESIGNATED AS AN ENTERPRISE ZONE UNDER ARTICLE 83A, § 5-402 OF THE CODE~~ FROM A CHARGE FOR: