

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2007, Legislative Day No. 5

Bill No. 12-07

Introduced by Mr. Dillon, Chairman  
(by request of the County Executive)

By the County Council, March 5, 2007

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Introduced and first read on March 5, 2007  
Public Hearing set for and held on April 3, 2007  
Bill AMENDED on May 7, 2007  
Public Hearing on AMENDED BILL set for May 21, 2007  
Bill Expires June 8, 2007

By Order: Judy C. Holmes, Administrative Officer

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A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Admissions and  
2 Amusement Tax and Licenses – Commercial Bingo

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4 FOR the purpose of eliminating a certain exception for commercial bingo to the  
5 admissions and amusement tax; increasing the rate of taxation on the operation of  
6 commercial bingo to the general rate of 10%; increasing certain prizes and awards;  
7 providing for the effective date of this Ordinance; and generally relating to the  
8 admissions and amusement tax.

9  
10 BY repealing and reenacting, with amendments: § 4-5-101(a) and 11-2-219(b)  
11 Anne Arundel County Code (2005, as amended)

12  
13 BY repealing and reenacting, without amendments: § 4-5-101(b) and 11-2-219(a)  
14 Anne Arundel County Code (2005, as amended)

15  
16 SECTION 1. *Be it enacted by the County Council of Anne Arundel County,*  
17 *Maryland,* That Section(s) of the Anne Arundel County Code (2005, as amended) read as  
18 follows:

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20 ARTICLE 4 FINANCE, TAXATION, AND BUDGET  
21 TITLE 5. ADMISSIONS AND AMUSEMENT TAX

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23 **4-5-101. Levied.**

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EXPLANATION: CAPITALS indicate new matter added to existing law.  
[Brackets] indicate matter stricken from existing law.

1 (a) **Imposition.** Pursuant to the authorization of the Tax-General Article, § 4-  
2 102(a)(1), of the State Code, a tax is imposed on the gross receipts derived from any  
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4 admissions and amusement charge as defined in the Tax-General Article, § 4-101(b), of  
5 the State Code, at the rate of 10%, except as this rate may be limited under the Tax-  
6 General Article, § 4-105(b), of the State Code, and except that[:

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8 (1) gross receipts derived from a charge for admission to any moving picture  
9 theater shall be taxed at the rate of 7.5% [; and

10  
11 (2) gross receipts derived from the operation of commercial bingo shall be taxed  
12 at the rate of 7.5%].

13  
14 (b) **Additional tax.** Pursuant to the authorization of the Tax-General Article, § 4-  
15 102(a)(2), of the State Code, an additional tax is imposed on reduced charges or free  
16 admissions as set forth in the Tax-General Article, § 4-105(f), of the State Code.

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18 ARTICLE 11 LICENSES  
19 TITLE 2. AMUSEMENTS  
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21 **11-2-219. Prizes and awards – Commercial bingo and linked bingo.**  
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23 (a) **Generally.** A commercial bingo licensee may issue merchandise, coins,  
24 currency, tokens, or tickets redeemable in cash or merchandise, or other things of value  
25 as a prize or award to the players. The value of a prize or award other than cash shall be  
26 determined by its fair market value.  
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28 (b) **Value.** A prize or award having an aggregate value in excess of [\$500] \$1,200  
29 may not be awarded to the winner or winners of a single game, except that:  
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31 (1) each session a licensee may offer one or more games with an aggregate prize  
32 limit of [\$50,000] \$300,000;  
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34 (2) a licensee may offer a progressive game or games with an aggregate prize  
35 limit of \$100,000 and may exceed that limit only with prior written approval by the  
36 Director; and  
37

38 (3) a linked bingo game provider may offer a linked bingo game with a prize  
39 equal to the sum of the maximum aggregate prize permitted for each participating  
40 licensee.  
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42 SECTION 2. *And be it further enacted,* That this Ordinance shall take effect on July  
43 1, 2007.