

# PROPOSED

AMENDED  
May 15, 2017

## COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2017, Legislative Day No. 7

Bill No. 28-17

Introduced by Mr. Grasso, Chairman  
(by request of the County Executive)  
and Mr. Walker and Mr. Grasso

By the County Council, April 3, 2017

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Introduced and first read on April 3, 2017  
Public Hearing set for and held on May 15, 2017  
Public Hearing on AMENDED bill set for June 5, 2017  
Bill Expires July 7, 2017

By Order: JoAnne Gray, Administrative Officer

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### A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Admissions and  
2 Amusement Tax – Agritourism

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4 FOR the purpose of defining certain terms; creating an exemption to the admissions and  
5 amusement tax for agritourism and certain other uses; updating pertinent State law  
6 references; providing for the effective date of the exemption to the admissions and  
7 amusement tax; providing for a certain contingency on the effective date of this bill;  
8 and generally relating to admissions and amusement taxes.

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

12  
13 SECTION 1. *Be it enacted by the County Council of Anne Arundel County,*  
14 *Maryland,* That Section(s) of the Anne Arundel County Code (2005, as amended) read as  
15 follows:

#### ARTICLE 4. FINANCE, TAXATION, AND BUDGET

#### TITLE 5. ADMISSIONS AND AMUSEMENT TAX

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17  
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19  
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21 **4-5-101. Levied.**

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EXPLANATION: CAPITALS indicate new matter added to existing law.  
[Brackets] indicate matter stricken from existing law.  
Underlining indicates amendments to resolution.  
~~Strikeover~~ indicates matter stricken from resolution by amendment.

1 (A) **Definitions.** FOR PURPOSES OF THIS SECTION, "AGRITOURISM", "FARM  
2 BREWERY", "~~EQUESTRIAN CENTER~~", "FARMING", "STABLES OR RIDING CLUB", AND  
3 "WINERY" HAVE THE DEFINITIONS SET FORTH IN § 18-1-101 OF THIS CODE.  
4

5 [(a)] (B) **Imposition.** Pursuant to the authorization of the Tax-General Article, [§4-  
6 102(a)(1)] § 4-102(B)(1), of the State Code, a tax is imposed on the gross receipts derived  
7 from any admissions and amusement charge as defined in the Tax-General Article, §4-  
8 101(b), of the State Code, at the rate of 10%, except as this rate may be limited under the  
9 Tax-General Article, §4-105(b), of State Code, and except that gross receipts derived  
10 from a charge for admission to any moving picture theater shall be taxed at the rate of  
11 7.5%.  
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13 [(b)] (C) **Additional tax.** Pursuant to the authorization of the Tax-General Article,  
14 [§4-102(a)(2)] § 4-102(B)(2), of the State Code, an additional tax is imposed on reduced  
15 charges or free admissions as set forth in the Tax - General Article, § 4-105(f), of the  
16 State Code.  
17

18 [(c)] (D) **Exemptions.** In addition to the exemptions provided in the Tax-General  
19 Article, § 4-103, of the State Code, the following are exempt from the admissions and  
20 amusement tax:  
21

22 (1) the gross receipts of a not-for-profit community association or not-for-profit  
23 community theater group that, whether or not incorporated, is organized and operated to  
24 promote the general welfare of the community it serves if the net earnings of the  
25 association or group do not inure to the benefit of any stockholder or member of the  
26 association or group and the gross receipts inure exclusively to the benefit of the  
27 association or group and are used exclusively for community or civic purposes; [and]  
28

29 (2) the gross receipts of a not-for-profit association or group that, whether or not  
30 incorporated, is organized and operated primarily to sponsor, support, or otherwise  
31 promote athletic activities if the net earnings of the association or group do not inure to  
32 the benefit of any officer, stockholder, or member of the association or group[.]; AND.  
33

34 (3) THE GROSS RECEIPTS DERIVED FROM ANY ADMISSIONS AND AMUSEMENT  
35 CHARGE FOR AGRITOURISM; AND  
36

37 (4) IF THE PRINCIPAL USE ON THE PROPERTY IS FARMING, THE GROSS RECEIPTS  
38 DERIVED FROM ANY ADMISSIONS AND AMUSEMENT CHARGE FOR A FARM BREWERY,  
39 ~~EQUESTRIAN CENTER~~, STABLES OR RIDING CLUB, OR WINERY.  
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41 SECTION 2. *And be it further enacted*, That the exemption from the admissions and  
42 amusement tax set forth in Section 1 of this Ordinance shall become effective 60 days  
43 after notice is given to the Comptroller, as required by § 4-105 of the Tax General Article  
44 of the State Code; and the Office of Finance shall provide the Administrative Officer for  
45 the County Council with a copy of the notice to the Comptroller, which shall be included  
46 in the legislative history for this Ordinance.  
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48 SECTION 3. *And be it further enacted*, That this Ordinance shall take effect 45 days  
49 from the date it becomes law, except that this Ordinance shall be contingent on Bill No.  
50 25-17 becoming law, and if Bill No. 25-17 does not become law, this Ordinance shall be  
51 null and void without further action of the County Council.