

HOUSE BILL 451

C7, Q7

6lr0154
CF SB 377

By: **The Speaker (By Request – Administration)**

Introduced and read first time: January 29, 2016

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Admissions and Amusement Tax – Revenue Distribution – Maryland State Arts**
3 **Council**

4 FOR the purpose of altering a certain distribution of revenue from the State admissions
5 and amusement tax on electronic bingo and electronic tip jars; repealing a certain
6 special fund; providing that the Maryland State Arts Council is entitled to certain
7 revenue distributed from the State admissions and amusement tax on electronic
8 bingo and electronic tip jars; and generally relating to the distribution of revenue
9 from the State admissions and amusement tax on electronic bingo and electronic tip
10 jars.

11 BY repealing

12 Article – Economic Development

13 Section 4–801 and the subtitle “Subtitle 8. Special Fund for Preservation of Cultural
14 Arts in Maryland”

15 Annotated Code of Maryland

16 (2008 Volume and 2015 Supplement)

17 BY repealing and reenacting, without amendments,

18 Article – Economic Development

19 Section 4–501(a) and (c)

20 Annotated Code of Maryland

21 (2008 Volume and 2015 Supplement)

22 BY repealing and reenacting, with amendments,

23 Article – Economic Development

24 Section 4–512(a)

25 Annotated Code of Maryland

26 (2008 Volume and 2015 Supplement)

27 BY repealing and reenacting, with amendments,

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Article – Tax – General
2 Section 2–202(a)(1)
3 Annotated Code of Maryland
4 (2010 Replacement Volume and 2015 Supplement)

5 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
6 That Section(s) 4–801 and the subtitle “Subtitle 8. Special Fund for Preservation of
7 Cultural Arts in Maryland” of Article – Economic Development of the Annotated Code of
8 Maryland be repealed.

9 SECTION 2. AND IT BE FURTHER ENACTED, That the Laws of Maryland read
10 as follows:

11 **Article – Economic Development**

12 4–501.

13 (a) In this subtitle the following words have the meanings indicated.

14 (c) “Council” means the Maryland State Arts Council.

15 4–512.

16 (a) The Council is entitled to:

17 **(1) REVENUE DISTRIBUTED UNDER § 2–202(A)(1)(II) OF THE TAX**
18 **– GENERAL ARTICLE; AND**

19 **(2)** funding in accordance with the State budget.

20 **Article – Tax – General**

21 2–202.

22 (a) After making the distribution required under § 2–201 of this subtitle, within
23 20 days after the end of each quarter, the Comptroller shall distribute:

24 (1) except as provided in subsection (b) of this section, from the revenue
25 from the State admissions and amusement tax on electronic bingo and electronic tip jars
26 under § 4–102(e) of this article:

27 (i) 1. for fiscal years 2016 through 2021, the revenue
28 attributable to a tax rate of 20% to the Maryland E–Nnovation Initiative Fund under §
29 6–604 of the Economic Development Article;

1 2. in fiscal year 2022 and in each fiscal year thereafter, the
2 revenue attributable to a tax rate of 20% to the General Fund of the State; and

3 (ii) the revenue attributable to a tax rate of 5% to the [Special Fund
4 for Preservation of Cultural Arts in Maryland, as provided in § 4–801 of the Economic
5 Development Article] **MARYLAND STATE ARTS COUNCIL, AS PROVIDED IN § 4–512 OF**
6 **THE ECONOMIC DEVELOPMENT ARTICLE;** and

7 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July
8 1, 2016.