

1 **..Title**

2 **Admission and Amusement Taxes** – For the purpose of codifying the City of  
3 Annapolis’ laws related to the admission and amusement tax authorized by the Tax-  
4 General Article, § 4-102(c), of the Annotated Code of Maryland.

5 **..Body**

6 **CITY COUNCIL OF THE**  
7 **City of Annapolis**

8  
9 **Ordinance 18-14**

10  
11 **Introduced by: Mayor Pantelides**

12  
13 **Referred to**  
14 **Economic Matters**

15  
16 **A ORDINANCE** concerning

17 **Admission and Amusement Taxes**

18 **FOR** the purpose of codifying the City of Annapolis’ laws related to the admission and  
19 amusement tax authorized by the Tax-General Article, § 4-102(c), of the  
20 Annotated Code of Maryland.

21 **BY** adding the following portions to the Code of the City of Annapolis, 2012 Edition  
22 Section 7.62.010  
23 Section 7.62.020  
24 Section 7.62.030  
25

26 **WHEREAS,** the City Council adopted Resolution 24-82 on June 28, 1982 that levied  
27 an admissions and amusement tax at 10% and authorized the  
28 Comptroller of the Treasury of the State of Maryland to collect the tax on  
29 behalf of the City; and  
30

31 **WHEREAS,** the City Council adopted Resolution 33-83 on June 13, 1983 that altered  
32 the rate of the tax levied for motion picture theaters to 7.5%; and  
33

34 **WHEREAS,** the City Council adopted Resolution 9-85 on May 13, 1985 that exempted  
35 certain activities from the collection of admission and amusement taxes;  
36 and  
37

38 **WHEREAS,** it is beneficial to now codify the City of Annapolis’ laws related to the  
39 admission and amusement tax in Title 7 – Business Licenses, Taxes and  
40 Regulations.  
41

42  
43 **SECTION I: BE IT ESTABLISHED AND ORDAINED BY THE ANNAPOLIS**  
44 **CITY COUNCIL** that the Code of the City of Annapolis shall be amended to read as  
45 follows:  
46

1 **CHAPTER 7.62 – ADMISSION AND AMUSEMENT TAXES**

2  
3 **7.62.010 - LEVIED.**

4  
5 A. PURSUANT TO THE AUTHORIZATION OF THE TAX-GENERAL ARTICLE, § 4-  
6 102(C), OF THE ANNOTATED CODE OF MARYLAND, A TAX IS IMPOSED ON  
7 THE GROSS RECEIPTS DERIVED FROM ANY ADMISSION AND  
8 AMUSEMENT CHARGE AS DEFINED IN TAX-GENERAL ARTICLE, § 4-101(B),  
9 OF THE ANNOTATED CODE OF MARYLAND, AT THE RATE OF TEN  
10 PERCENT (10%), EXCEPT AS THIS RATE MAY BE LIMITED UNDER THE  
11 TAX-GENERAL ARTICLE, § 4-105, OF THE ANNOTATED CODE OF  
12 MARYLAND, AND EXCEPT FOR THE FOLLOWING:

- 13  
14 1. GROSS RECEIPTS DERIVED FROM A CHARGE FOR ADMISSION TO  
15 OR USE OF A BILLIARD PARLOR SHALL BE TAXED AT THE RATE OF  
16 THREE AND ONE-HALF PERCENT (3.5%);  
17  
18 2. GROSS RECEIPTS DERIVED FROM A CHARGE FOR ADMISSION TO  
19 ANY MOVING PICTURE THEATER SHALL BE TAXED AT THE RATE  
20 OF SEVEN AND ONE-HALF PERCENT (7.5%);  
21  
22 3. GROSS RECEIPTS DERIVED FROM THE RENTAL OF  
23 RECREATIONAL OR SPORTS EQUIPMENT SHALL BE TAXED AT THE  
24 RATE OF FIVE PERCENT (5%); AND  
25  
26 4. GROSS RECEIPTS DERIVED FROM SALES OF ENTERTAINMENT,  
27 WHICH ENTERTAINMENT EXPRESSLY DOES NOT INCLUDE THE  
28 SALE, SERVICE, PROVISION OR DELIVERY OF ANY ALCOHOLIC  
29 BEVERAGES, SHALL BE TAXED AT THE RATE OF FIVE PERCENT  
30 (5%).  
31

32 B. PURSUANT TO THE AUTHORIZATION OF THE TAX-GENERAL ARTICLE, § 4-  
33 102(C), OF THE ANNOTATED CODE OF MARYLAND, THE FOLLOWING  
34 ADDITIONAL TAX IS IMPOSED ON REDUCED CHARGES OR FREE  
35 ADMISSIONS AS SET FORTH IN THE TAX-GENERAL ARTICLE, § 4-105(F),  
36 OF THE ANNOTATED CODE OF MARYLAND: 5 CENTS, IF THE CHARGE  
37 FOR ANY OTHER ADMISSION IS 50 CENTS OR LESS; 10 CENTS, IF THE  
38 CHARGE FOR ANY OTHER ADMISSION IS MORE THAN 50 CENTS BUT  
39 DOES NOT EXCEED \$1.00; AND 15 CENTS, IF THE CHARGE FOR ANY  
40 OTHER ADMISSION IS MORE THAN \$1.00.

41  
42 **7.62.020 - EXEMPTIONS.**

43  
44 IN ADDITION TO THE EXEMPTIONS PROVIDED IN THE TAX-GENERAL  
45 ARTICLE, § 4-103, OF THE ANNOTATED CODE OF MARYLAND, THE FOLLOWING  
46 ARE EXEMPT FROM THE ADMISSIONS AND AMUSEMENT TAX:  
47

48 A. THE GROSS RECEIPTS DERIVED FROM ANY CHARGE FOR ADMISSION  
49 OR FOR MERCHANDISE, REFRESHMENTS, OR A SERVICE, IF THE GROSS  
50 RECEIPTS ARE USED EXCLUSIVELY FOR COMMUNITY OR CIVIC  
51 IMPROVEMENT BY A NOT-FOR-PROFIT COMMUNITY ASSOCIATION THAT

1 IS ORGANIZED AND OPERATED TO PROMOTE THE GENERAL WELFARE  
2 OF THE COMMUNITY THAT THE ASSOCIATION SERVES AND THE NET  
3 EARNINGS OF WHICH DO NOT BENEFIT ANY STOCKHOLDER OR MEMBER  
4 OF THE ASSOCIATION; AND

5  
6 B. THE GROSS RECEIPTS DERIVED FROM ANY CHARGE FOR ADMISSION TO  
7 A CONCERT OR THEATRICAL EVENT OF A NOT-FOR-PROFIT  
8 ORGANIZATION THAT IS ORGANIZED TO PRESENT OR OFFER ANY OF  
9 THE PERFORMING ARTS; AND

10  
11 C. THE GROSS RECEIPTS DERIVED FROM ANY ADMISSIONS OR  
12 AMUSEMENT CHARGE LEVIED BY AN ARTS AND ENTERTAINMENT  
13 ENTERPRISE OR QUALIFYING RESIDING ARTIST IN AN ARTS AND  
14 ENTERTAINMENT DISTRICT, AS THOSE PHRASES ARE DEFINED IN THE  
15 ECONOMIC DEVELOPMENT ARTICLE, § 4-701, OF THE ANNOTATED CODE  
16 OF MARYLAND.  
17

18 **7.62.030 – REFERENCES TO THE ANNOTATED CODE OF MARYLAND.**

19 THE REFERENCES IN CHAPTER 7.62 TO A SECTION OF THE ANNOTATED CODE  
20 OF MARYLAND SHALL MEAN THAT SECTION AS MAY BE AMENDED FROM TIME  
21 TO TIME.

22  
23 **SECTION II: AND BE IT FURTHER ESTABLISHED AND ORDAINED BY THE**  
24 **ANNAPOLIS CITY COUNCIL** that this Ordinance shall take effect from the date of its  
25 passage.  
26

27  
28 **EXPLANATION**

29 CAPITAL LETTERS indicate matter added to existing law.

30 ~~Strikethrough~~ indicates matter stricken from existing law.

31 Underlining indicates amendments.