

Staff Report

Ordinance 18-14

Admission and Amusement Taxes

The proposed ordinance would codify the City of Annapolis' laws related to the admission and amusement tax authorized by the Tax-General Article, § 4-102(c), of the Annotated Code of Maryland.

The City Council adopted Resolution 24-82 on June 28, 1982 that levied an admissions and amusement tax at 10% and authorized the Comptroller of the Treasury of the State of Maryland to collect the tax on behalf of the City. Resolution 33-83 that the City Council adopted on June 13, 1983 altered the rate of the tax levied for motion picture theaters to 7.5%. On May 13, 1985, the City Council adopted Resolution 9-85 that exempted certain activities from the collection of admission and amusement taxes.

The Annotated Code of Maryland authorizes municipal corporations to impose an admission and amusement tax if the legislative body of the municipal corporation adopts the tax by resolution or ordinance. Adoption of an ordinance is necessary to modify the City Code. It is appropriate to codify the admission and amusement tax rates in Title 7 of the City Code with other business licenses, taxes and regulations.

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