

FISCAL IMPACT NOTE

Legislation No: O-18-14 **First Reader Date:** 05/12/14
Note Date: 05/14/14

Legislation Title: Admission and Amusement Tax

Description: For the purpose of codifying 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.

Analysis of Fiscal Impact: This legislation will produce significant fiscal impact depending on the reporting and monitoring of gross receipts derived from any admission and amusement charge. It is unclear at this time as to the value of the fiscal impact.