

**County Council Of Howard County, Maryland**

2012 Legislative Session

Legislative Day No. 5

**Resolution No. 78 -2012**

Introduced by: The Chairperson at the request of the County Executive

A RESOLUTION levying a tax on certain admissions and amusements, establishing classes of admissions and amusements, setting tax rates on different classes, and providing for certain exemptions from the tax.

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Introduced and read first time May 7, 2012.

By order Stephen W LeGendre  
Stephen LeGendre, Administrator

Read for a second time at a public hearing on May 21, 2012.

By order Stephen W LeGendre  
Stephen LeGendre, Administrator

This Resolution was read the third time and was Adopted , Adopted with amendments , Failed , Withdrawn , by the County Council on May 31, 2012.

Certified By Stephen W LeGendre  
Stephen LeGendre, Administrator

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; Underlining indicates material added by amendment

1           **WHEREAS**, Section 4-102 of the Tax-General Article of the Annotated Code of  
2 Maryland authorizes a county to impose, by resolution, a tax on the gross receipts derived from  
3 any admissions and amusement charge; and  
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5           **WHEREAS**, Section 4-101(b) of the Tax-General Article of the Annotated Code of  
6 Maryland defines the admissions and amusement charge; and  
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8           **WHEREAS**, Sections 4-103 and 4-104 of the Tax-General Article of the Annotated  
9 Code of Maryland provide limitations and exemptions from the imposition by a county of an  
10 admissions and amusement tax on certain gross receipts from admissions and amusement  
11 charges; and  
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13           **WHEREAS**, for Fiscal Year 2008, golf courses were added to those entities that were  
14 subject to the 5% rate and the County's intention to add "golf courses" was to include greens  
15 fees, driving ranges and cart rentals, as well as those driving ranges that are independent of a golf  
16 course.  
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18           **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,  
19 Maryland this 31<sup>st</sup> day of May, 2012 that, pursuant to the authority granted in  
20 Section 4-102(a)(1) of the Tax-General Article of the Annotated Code of Maryland, a tax is  
21 imposed on the gross receipts derived from any admissions and amusement charge as defined in  
22 Section 4-101(b) of the Tax-General Article of the Annotated Code of Maryland, except as  
23 hereinafter exempted, at the following rates, except as these rates may be limited pursuant to  
24 Section 4-105(b) of the Tax-General Article of the Annotated Code of Maryland:

25 (a) At the rate of 7.5% on all gross receipts derived from any admissions and amusement  
26 charge, except as provided in Section (b) below of this Resolution;

27 (b) At the rate of 5% on gross receipts derived from admissions and amusement charges for:

- 28 (1) Concerts, operas and live theater performances;  
29 (2) Indoor athletic facilities for climbing, tennis, baseball, basketball, and  
30 (3) Golf courses including driving ranges, greens fees, cart rentals; and  
31 (4) Driving ranges that are independent of a golf course.

1           **AND BE IT FURTHER RESOLVED**, that in addition to the exemptions provided in  
2 Section 4-103 of the Tax-General Article of the Annotated Code of Maryland, the tax imposed  
3 by this Resolution does not apply to:

- 4 (1) Gross receipts derived from admission or amusement charges by this State, a political  
5 subdivision, unit, or instrumentality of this State, or a unit or instrumentality of a political  
6 subdivision of this State, including but not limited to the Howard County Economic  
7 Development Authority, the Howard County Housing Commission, the Howard  
8 Community College and the Howard County Board of Education;
- 9 (2) Gross receipts used exclusively for community or civic improvement by a not-for-profit  
10 community association within the meaning of Section 4-104(a) of the Tax-General  
11 Article of the Annotated Code of Maryland;
- 12 (3) Gross receipts derived from agritourism enterprises, which are activities conducted on a  
13 working farm and offered to the public or to invited groups for the purpose of recreation,  
14 education or active involvement in the farm operation, and which are related to  
15 agriculture or natural resources and incidental to the primary operation on the site.  
16 Agritourism enterprises include farm tours, hay rides, corn mazes, classes related to  
17 agricultural products or skills, picnic and party facilities offered in conjunction with the  
18 above, and similar uses; and
- 19 (4) Gross receipts derived from non-tethered hot air balloon activities that are regulated by  
20 the federal government.

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22           **AND BE IT FURTHER RESOLVED** that this resolution shall be effective July 1, 2012  
23 and shall continue in effect until changed or repealed by subsequent resolution of the County  
24 Council.

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26           **AND BE IT FURTHER RESOLVED** that a copy of this Resolution be sent to the  
27 Comptroller of the Treasury of the State of Maryland.

