

County Council of Howard County, Maryland

2025 Legislative Session

Legislative Day No. 6

Resolution No. 106 2025

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

Short Title: Admissions and Amusement Tax – Fiscal Year 2026

Title: 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.

Introduced and read first time May 5, 2025.

By order

Michelle Harrod
Michelle Harrod, Administrator

Read for a second time at a public hearing on May 19, 2025.

By order

Michelle Harrod
Michelle Harrod, Administrator

This Resolution was read the third time and was Adopted ☒, Adopted with amendments ☐, Failed ☐, Withdrawn ☐, by the County Council on May 21, 2025.

Certified By

Michelle Harrod
Michelle Harrod, 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
4

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
7

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
12

13 **WHEREAS**, the admissions and amusement tax was last adopted by Council Resolution
14 No. 62-2024 and there are no changes proposed for Fiscal Year 2026.
15

16 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
17 Maryland this 21 day of May, 2025 that, pursuant to the authority granted in
18 Section 4-102(b)(1) of the Tax-General Article of the Annotated Code of Maryland, a tax is
19 imposed on the gross receipts derived from any admissions and amusement charge as defined in
20 Section 4-101(b) of the Tax-General Article of the Annotated Code of Maryland, except as
21 hereinafter exempted, at the following rates, except as these rates may be limited pursuant to
22 Section 4-105 of the Tax-General Article of the Annotated Code of Maryland:

- 23 (a) At the rate of 7.5% on all gross receipts derived from any admissions and amusement
24 charge, except as provided in Section (b) below of this Resolution;
- 25 (b) At the rate of 5% on gross receipts derived from admissions and amusement charges for:
- 26 (1) Concerts, operas and live theater performances;
- 27 (2) Indoor athletic facilities for climbing, tennis, baseball, basketball, and
- 28 (3) Golf courses including driving ranges, greens fees, cart rentals; and
- 29 (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.

21
22 **AND BE IT FURTHER RESOLVED** that this resolution shall be effective July 1, 2025
23 and shall continue in effect until changed or repealed by subsequent resolution of the County
24 Council.

25
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.