



**Council of the Town of Leonardtown
Ordinance No. 226
Subject: Admissions and Amusement Tax**

Date Introduced on First Reading: October 15, 2024
Council Public Hearing: November 12, 2024
Date Passed on Second Reading: November 12, 2024
Date Effective: December 2, 2024

AN ORDINANCE concerning

CHAPTER 137 – TAXATION OF THE CODE OF THE TOWN OF LEONARDTOWN

FOR the purpose of repealing Article III – Admissions and Amusement Tax of Chapter 137 of the Code of Leonardtown; providing that the title of this Ordinance shall be deemed a fair summary; and generally relating to taxation in the Town of Leonardtown.

RECITALS

WHEREAS, pursuant to Md. Code Ann., Tax-General § 4-102(c), a municipal corporation may, but is not obligated to, impose, by resolution, a tax on the gross receipts derived from any admissions and amusement charge in that municipal corporation and an admission in that municipal corporation for a reduced charge or at no charge to a place if there is a charge for other admissions to the place; and

WHEREAS, in accordance with the foregoing authority, on May 31, 1972, the Council of the Town of Leonardtown (the “Council”), then known as the Commissioners of Leonardtown, adopted Resolution No. 1-72 for the purpose of imposing an admissions and amusement tax in the Town of Leonardtown (the “Town”), which is currently codified in Chapter 137 (Taxation), Article III of the Code of the Town of Leonardtown; and

WHEREAS, the Council is desirous of repealing Article III of Chapter 137 and abolishing the admissions and amusement tax in the Town; and

WHEREAS, the Council finds that the amendments set forth herein would be in the best interest of the health, safety, and welfare of the citizens of the Town.

SECTION I. BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF LEONARDTOWN that Article III (Admissions and Amusement Tax) of Chapter 137 (Taxation) of the Code of the Town of Leonardtown be and it is hereby repealed in its entirety.

SECTION II. AND BE IT FURTHER ORDAINED that the remainder of Chapter 137 (Taxation) of the Code of the Town of Leonardtown shall be renumbered accordingly.

SECTION III. AND BE IT FURTHER ORDAINED that the recitals to this Ordinance are incorporated herein and deemed a substantive part hereof.

SECTION IV. AND BE IT FURTHER ORDAINED that, in this Ordinance, unless a section of the Code is expressly repealed in its entirety and reenacted, new or added language is underlined and in boldface type, and deleted text is crossed out and enclosed in brackets. Substantive language added after the date of introduction is in boldface, italicized type, and language deleted after the date of introduction is crossed out with a double strikethrough.

SECTION V. AND BE IT FURTHER ORDAINED that, if any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions of this Ordinance, it being the intent of the Council that this Ordinance shall stand, notwithstanding the invalidity of any section, subsection, sentence, clause, phrase, or portion hereof.

SECTION VI. AND BE IT FURTHER ORDAINED that all ordinances or parts of ordinances inconsistent with the provisions of this Ordinance are hereby repealed to the extent of such inconsistency.

SECTION VII. AND BE IT FURTHER ORDAINED that the title of this Ordinance, or a condensed version thereof, shall be deemed to be, and is, a fair summary of this Ordinance for publication and all other purposes.

SECTION VIII. AND BE IT FURTHER ORDAINED that this Ordinance shall become effective twenty (20) days following approval by the Mayor or passage by the affirmative vote of four-fifths of the Councilpersons after veto by the Mayor.

Attest:

Laschelle E. McKay
Laschelle E. McKay
Town Administrator

Councilpersons of Leonardtown:

J. Maguire Mattingly, IV
J. Maguire Mattingly, IV
Vice President

Nick Colvin
Nick Colvin
Councilperson

Seal:

Heather Earhart
Heather Earhart
Councilperson

Christy Hollander
Christy Hollander
Councilperson

Mary Slade
Mary Slade
Councilperson

This Ordinance was presented to the Mayor for his approval or disapproval pursuant to Section 210 of the Charter of the Town of Leonardtown this 12th day of November, 2024.

Laschelle E. McKay
Laschelle E. McKay, Town Administrator

In accordance with Section 210 of the Charter of the Town of Leonardtown, I hereby (Approve) or (Disapprove) Approve this Ordinance this 12th day of November, 2024.

Daniel W. Burris
Daniel W. Burris, Mayor