

RESOLUTION # 7 (1-72)

ADMISSION AND AMUSEMENT TAX

Section 1.

WHEREAS, Section 402, Article 81 of the Annotated Code of Maryland (1971 Cumulative Supplement), as amended by Chapter 429, Laws of Maryland 1971, and effective July 1, 1972, title "Revenue and Taxes," subtitle "Admissions and Amusements Tax," granting the authority to the counties and incorporated cities or towns to levy a tax on the gross receipts of every person, firm or corporation obtained from sources within the county derived from the amounts charged for (1) admission to any place, whether the admission be by single ticket, season ticket or subscription, including a cover charge for seats or tables at any roof garden, cabaret or other similar place where there is furnished a performance, if payment of the amounts entitles the patron thereof to be present during any portion of the performance; (2) admission within an enclosure in addition to the initial charge for admission to the enclosure; (3) the use of sporting or recreational facilities or equipment, including the rental of sporting or recreational equipment; and (4) refreshment, service or merchandise at any roof garden, cabaret or similar place where there is furnished a performance.

The term "roof garden or other similar place" shall include any room in any hotel, restaurant, hall or other place where music or dancing privileges or other entertainment, except mechanical music, radio or television, alone, and where no dancing is permitted, are afforded the members, guests, or patrons in connection with the servicing or selling of food, refreshment or merchandise. Provided, if any incorporated city or town located in the county levies a tax under subsection (c) of this section, the county shall not levy a tax on the gross receipts listed above, obtained from sources within the incorporated city or town. The tax levied by this subsection shall be collected by the Comptroller.

402.

(c) Effective July 1, 1972 any county and any incorporated city or town may levy an additional tax of five cents (5¢) for each person provided with an admission without charge or at reduced rates whenever a charge for admission is made to any other person not in excess of fifty cents (50¢); and a tax of ten cents (10¢) whenever a charge or admission to such other persons is in excess of fifty cents (50¢), but not in excess of one dollar (\$1.00); and a tax of fifteen cents (15¢) whenever a charge for admission to such other person is in excess of one dollar (\$1.00). The tax levied by this subsection shall be collected by the Comptroller.

403.

(a) The rate of tax imposed under Section 402 shall not exceed ten percent (10%) of the gross receipts of every person, firm or corporation subject to the tax. Provided, ^{that} ~~that~~ in those cases where tickets to places of amusement or gross receipts for amusements are taxes under the provisions of the Retail Sales Tax Act or the Maryland Use Tax the total combined Admissions Tax and Sales or Use Tax shall not exceed ten percent (10%).

(b) The legislative body of a county, incorporated municipality or Baltimore City has the authority to classify the different types of activities defined under Section 402 and the rate of tax levied need not be the same for each type of activity.

(c) The rate of tax imposed by an incorporated municipality need not be the same rate imposed by its respective county for each type of taxable activity.

404.

(a) The tax levied by a local legislative body shall be collected by the Comptroller.

(b) The proper officials of any county, incorporated municipality or Baltimore City shall notify the Comptroller at least sixty (60) days in advance of the date on which the taxes take effect and are to be collected by the Comptroller, as to any changes in rate or type of activity to be taxed.

(c) Each quarter, the Comptroller shall deduct and retain an amount necessary to defray the cost of administration and collection in the previous quarter.

(d) Within twenty (20) days after the end of each calendar quarter, the Comptroller shall pay the balance of the taxes collected to the respective legislative bodies of the counties or incorporated municipality or the Mayor and City Council of Baltimore City, according to their source of collection; therefore, be it

RESOLVED, that the Commissioners of Leonardtown, Maryland, in regular meeting assembled on the 8th day of May, 1972 pursuant to the authority granted in said Section 402, hereby levies a tax at the rate of ten per centum (10%) of the gross receipts of every person, firm or corporation derived from the amounts charged in the Town of Leonardtown for (1) admission to any place, whether such admission be by single ticket, season ticket or subscription, including a cover charge for seats or tables at any roof garden, cabaret, or other similar place where there is furnished a performance when payment of such amounts entitles the patron thereof to be present during any portion of such performance, (2) admission within an enclosure in addition to the initial charge for admission to such enclosure, (3) the use of sporting or recreational facilities or equipment, including the rental of sporting or recreation equipment, and (4) refreshment, service or merchandise at any roof garden, cabaret or other similar place where there is furnished a performance.

The term "roof garden or other similar place" shall include any room in any hotel, restaurant, hall or other place where music or dancing privileges or other entertainment, except mechanical music, radio or television, alone, and where no dancing is permitted, are afforded the members, guests, or patrons in connection with the serving or selling of food, refreshments or merchandise. This tax to be in addition to the one-half per centum ($\frac{1}{2}\%$) levied under Section 402 by the state, therefore, be it

RESOLVED, that the Commissioners of Leonardtown, Maryland, in regular meeting assembled on the 8th day of May, 1972 pursuant to the authority granted in said Section 402 (c), hereby levies an additional tax of five cents (5¢) for each person provided with an admission without charge or at reduced rates whenever a charge for admissions is made to any other person not in excess of fifty cents (50¢); and a tax of ten cents (10¢) whenever a charge or admission to such other persons is in excess of fifty cents (50¢), but not in excess of one dollar (\$1.00); and a tax of fifteen cents (15¢) whenever a charge for admission to such other person is in excess of one dollar (\$1.00). The tax levied by this subsection shall be collected by the Comptroller.

Provided that the state levy on admissions and amusements at the rate of one-half of one percent ($\frac{1}{2}\%$) is eliminated as provided in House Bill 31, Section 2, enacted by the 1972 General Assembly, the tax imposed on the gross receipts shall be increased by the rate equal to the reduction of the state by the Town of Leonardtown, and;

BE IT FURTHER RESOLVED, that the Comptroller be and is hereby authorized and directed to collect and pay over said tax as provided by Section 404; and

BE IT FURTHER RESOLVED, that the Comptroller of the State of Maryland be advised of this Resolution.

Witness the hand and seal of the Commissioners of Leonardtown this 31/5 day of May, 1972.

Attest:

Sarah S. Guy
Sarah S. Guy, Secretary

R. Bascom Broun (SEAL)
R. Bascom Broun, III, President

Raymond H. Hall (SEAL)
Raymond H. Hall

Frederick W. Mc Williams (SEAL)
Frederick W. Mc Williams

James B. Fenwick (SEAL)
James B. Fenwick

Benedict D. Duke (SEAL)
Benedict D. Duke

ADDENDUM

Addendum to ~~Ordinance~~ ^{Resolution} #7 dated May 31, 1972-

Be it resolved that the above mentioned Ordinance be amended to read as follows:

Tax Rate on Movies shall be as follows:

State Rate $\frac{1}{2}\%$

Add'l. Town Tax $\frac{1}{2}\%$

Total Tax Rate 1%

Addendum passed by the Commissioners of Leonardtown at a Special Meeting, Saturday, July 1, 1972.

COMMISSIONERS OF LEONARDTOWN

By R. B. Broun

R. Bascom Broun, III
President, of Commissioners of
Leonardtown

Date: 7/5/72

Attest:

Sarah Sayres Guy
Sarah Sayres Guy, Secretary

Date 7/5/72