

COMMISSIONERS OF LEONARDTOWN

ADMISSION AND AMUSEMENT TAX

WHEREAS, The General Assembly of Maryland has recodified former Sections 402 to 411 of Article 81 of the Annotated Code of Maryland, the authority under which the Town of Leonardtown's admissions and amusement tax has been levied, into the Tax-General Article of the Annotated Code of Maryland, effective January 1, 1989.

AND WHEREAS, the Town of Leonardtown wishes to conform its resolution levying admissions and amusements tax with the recodified statute.

NOW, THEREFORE, BE IT RESOLVED, by the Commissioners of Leonardtown, Maryland, meeting on the 12th day of August, 1991, that Leonardtown's Resolution No. 7, adopted May 8, 1972 and effective May 31, 1972, as amended by addendum dated July 5, 1972, be and the same is hereby repealed and reenacted, with amendments to read as follows:

1. Pursuant to the authorization of Section 4-102(b)(1) of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time, a tax is imposed on the gross receipts derived from any admissions and amusement charge as defined in Section 4-101(b) of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time, at the rate of ten percent (10%); except as this rate may be limited pursuant to Section 4-105(b) of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time; and except that gross receipts derived from charges for admission to movies shall be taxed at the rate of one percent (1%).

2. Pursuant to the authorization of Section 4-102(b)(2) of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time, an additional tax is imposed on reduced charges or free admissions as set forth in Section 4-105(f) of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time.

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

AND BE IT FURTHER RESOLVED, That this Resolution shall take effect on the 12th day of August, 1991.

J. Maguire Mattingly, Jr.
J. Maguire Mattingly, Jr., Mayor

Stephen L. Raley
Stephen L. Raley, Vice President

James W. Densford III
James W. Densford, III, Councilman

Norman A. Norris
Norman A. Norris, Councilman

Ruth W. Proffitt
Ruth W. Proffitt, Councilwoman

Wayne L. Vincent Sr.
Wayne L. Vincent, Councilman