

**ADMISSIONS AND AMUSEMENT TAX RATE SCHEDULE  
EFFECTIVE JANUARY 1, 2024**

<b>POLITICAL SUBDIVISION</b>	<b>CODE</b>		<b>ACTIVITY</b>	<b>TAX RATE</b>
<b>ALLEGANY COUNTY</b>				
COUNTY AREA	0100	R	ALL ACTIVITIES	*7.5
BARTON	0101	R	ALL ACTIVITIES	4.5
CUMBERLAND	0102	R	ALL ACTIVITIES	*10.0
FROSTBURG	0103	R	ALL ACTIVITIES	*10.0
LONACONING	0104	R	ALL ACTIVITIES	5.0
LUKE	0105	R	ALL ACTIVITIES	5.0
MIDLAND	0106	O	ALL ACTIVITIES	*7.5
WESTERNPORT	0107	O	ALL ACTIVITIES	*7.5
<b>ANNE ARUNDEL COUNTY</b>				
COUNTY AREA (A) (B) (C)	0200	R	AGRITOURISM ACTIVITIES	EXEMPT
			ATHLETIC FACILITIES	0.0
			MOVIES	7.5
			BINGO	10.0
			ALL OTHER ACTIVITIES	*10.0
ANNAPOLIS	0201	R	BILLIARD PARLORS (J)	3.5
			MOVIES	7.5
			RENTAL OF SPORT & RE EQUIP	5.0
			SALES	5.0
			ALL OTHER ACTIVITIES	*10.0
<b>BALTIMORE COUNTY</b>				
	0300	R	AGRICULTURAL TOURISM ACTIVITIES	EXEMPT
			ALL OTHER ACTIVITIES	*10.0
<b>BALTIMORE CITY (A) (E)</b>				
	0400	R	MOVIES ON HISTORIC REGISTER	5.0
			SINGLE-SCREEN MOVIE THEATRES	5.0
			ALL OTHER ACTIVITIES	*10.0
<b>MARYLAND STADIUM AUTHORITY</b>				
	2604	R	ADMISSIONS	8.0
<b>CALVERT COUNTY</b>				
COUNTY AREA	0500	R	ALL ACTIVITIES NOT SUBJECT TO ST	1.0
CHESAPEAKE BEACH	0501	R	ALL ACTIVITIES NOT SUBJECT TO ST	0.5
NORTH BEACH	0502	R	ALL ACTIVITIES NOT SUBJECT TO ST	1.5
<b>CAROLINE COUNTY</b>				
DENTON	0602	R	ALL ACTIVITIES	5.0
FEDERALSBURG	0603	R	ALL ACTIVITIES	4.5
GOLDSBORO, GREENSBORO, HENDERSON, HILLSBORO, MARYDELL, PRESTON, RIDGELY, TEMPLEVILLE & COUNTY AREA			ALL ACTIVITIES	EXEMPT

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<b>CARROLL COUNTY</b>				
COUNTY AREA	0700	R	WINE FESTIVALS	EXEMPT
			NOT FOR PROFIT GUN CLUBS	EXEMPT
			ALL ACTIVITIES	*10.0
HAMPSTEAD (D)	0701	R	HAMPSTEAD SWIMMING POOL	EXEMPT
			ALL ACTIVITIES NOT SUBJECT TO ST	*7.0
MANCHESTER	0702	R	ALL ACTIVITIES	*10.0
MT. AIRY	0703	R	USE OF A GAME OF ENTERTAINMENT, USE OF A RECREATIONAL OR SPORTS FACILITY, AND USE OR RENTAL OF SPORT & REC EQUIP	5.0
			ALL OTHER ACTIVITIES	*10.0
NEW WINDSOR	0704	R	ALL ACTIVITIES	5.0
SYKESVILLE	0705	R	ALL ACTIVITIES	*10.0
TANEYTOWN	0706	R	ALL ACTIVITIES	4.5
UNION BRIDGE	0707	R	ALL ACTIVITIES	5.0
WESTMINSTER	0709	R	ALL ACTIVITIES	*10.0
<b>CECIL COUNTY</b>				
COUNTY AREA (H)	0800	R	ALL ACTIVITIES	*6.0
CECILTON	0801	R	ALL ACTIVITIES	*6.5
CHARLESTOWN	0802	R	ALL ACTIVITIES	*10.0
CHESAPEAKE CITY	0803	R	ALL ACTIVITIES	*6.0
ELKTON	0804	R	ALL ACTIVITIES	5.0
NORTH EAST (H)	0805	R	ALL ACTIVITIES	*6.0
PERRYVILLE (D)	0806	R	ALL ACTIVITIES	*8.5
PORT DEPOSIT	0807	R	ALL ACTIVITIES	*10.0
RISING SUN	0808	R	ALL ACTIVITIES	*6.0
<b>CHARLES COUNTY</b>				
COUNTY AREA	0900	R	ALL ACTIVITIES	*10.0
INDIAN HEAD	0901	R	ALL ACTIVITIES	5.0
LA PLATA	0902	R	ALL ACTIVITIES	4.5
<b>DORCHESTER COUNTY</b>				
COUNTY AREA	1000	R	ALL ACTIVITIES	0.5
CAMBRIDGE	1001	R	ALL ACTIVITIES	4.0
CHURCH CREEK	1002	O	ALL ACTIVITIES	0.5
EAST NEW MARKET	1003	O	ALL ACTIVITIES	0.5
HURLOCK	1004	O	ALL ACTIVITIES	0.5
SECRETARY	1005	O	ALL ACTIVITIES	0.5
VIENNA	1006	O	ALL ACTIVITIES	0.5
ELDORADO	1007	O	ALL ACTIVITIES	0.5
BROOKVIEW	1008	O	ALL ACTIVITIES	0.5
GALESTOWN	1009	O	ALL ACTIVITIES	0.5

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<b>FREDERICK COUNTY</b>				
COUNTY AREA	1100	R		EXEMPT
BRUNSWICK	1101	R	ALL ACTIVITIES	*10.0
BURKITTSVILLE	1102	O		EXEMPT
EMMITSBURG	1103	R	SALES	0.5
			ALL OTHER ACTIVITIES	5.0
FREDERICK CITY	1104	R	SALES	0.5
			MOVIES, OUTDOOR THEATRES,	
			MINIATURE GOLF	5.0
			ALL OTHER ACTIVITIES	*10.0
MIDDLETOWN	1106	R	ALL ACTIVITIES	5.0
MYERSVILLE	1107	O		EXEMPT
NEW MARKET	1108	R	SALES	0.5
			ALL OTHER ACTIVITIES	4.0
THURMONT	1110	R	ALL ACTIVITIES	5.0
WALKERSVILLE	1111	R	ALL ACTIVITIES	5.0
WOODSBORO	1112	R	ALL ACTIVITIES	5.0
ROSEMONT	1113	O		EXEMPT
<b>GARRETT COUNTY</b>				
COUNTY AREA (D)	1200	R	ALL ACTIVITIES	*6.0
ACCIDENT (D)	1201	O	ALL ACTIVITIES	4.5
DEER PARK (D)	1203	O	ALL ACTIVITIES	4.5
FRIENDSVILLE	1204	R	ALL ACTIVITIES	*10.0
GRANTSVILLE (D)	1205	R	ALL ACTIVITIES	*10.0
KITZMILLER (D)	1206	O	ALL ACTIVITIES	4.5
LOCH LYNN HEIGHTS (D)	1207	O	ALL ACTIVITIES	4.5
MT. LAKE PARK	1208	R	ALL ACTIVITIES	*10.0
OAKLAND	1209	R	ALL ACTIVITIES	*10.0
<b>HARFORD COUNTY</b>				
COUNTY AREA	1300	R	COIN-OP AMUSEMENT DEVICES	10.0
			NIGHT CLUBS & CABARET ADMISSIONS	2.0
			SALES	2.0
			GOLF GREENS FEES, GOLF CART	
			RENTALS, DRIVING RANGES, MINIATURE	
			GOLF AND RENTAL OF GOLF EQUIPMENT	EXEMPT
			DRIVE-IN MOVIE ENTERTAINMENT	EXEMPT
			AGRICULTURAL TOURISM ACTIVITIES	EXEMPT
			ROLLER SKATING RINKS	EXEMPT
			ALL OTHER ACTIVITIES	5.0
ABERDEEN (A) (B) (D) (F)	1301	R	ALL ACTIVITIES	*10.0
BEL AIR	1302	R	ALL ACTIVITIES	*10.0
HAVRE DE GRACE	1303	R	COIN-OP AMUSEMENT DEVICES	10.0
			ALL OTHER ACTIVITIES	5.0

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<b>HOWARD COUNTY (A) (D)</b>	<b>1400</b>	R	CONCERTS, OPERAS, & LIVE THEATRE
			INDOOR ATHLETIC FACILITIES FOR
			TENNIS, BASEBALL, BASKETBALL, SOCCER,
			VOLLEYBALL, CLIMBING, GOLF GREENS FEES,
			GOLF CART RENTALS, AND DRIVING RANGES
			5.0
			ARGRITOURISM ENTERPRISES
			EXEMPT
			ALL OTHER ACTIVITIES
			*7.5
<b>KENT COUNTY</b>			
COUNTY AREA	1500	R	ALL ACTIVITIES
			4.5
BETTERTON	1501	R	ALL ACTIVITIES
			4.5
CHESTERTOWN	1502	R	ALL ACTIVITIES
			4.0
GALENA	1503	O	ALL ACTIVITIES
			4.5
MILLINGTON	1504	R	ALL ACTIVITIES
			4.5
ROCK HALL	1505	R	ALL ACTIVITIES
			*10.0
<b>MONTGOMERY COUNTY</b>			
COUNTY AREA (A) (B) (D)	1600	R	ALL ACTIVITIES
			*7.0
BARNESVILLE	1601	R	ALL ACTIVITIES
			4.0
BROOKVILLE (A) (B) (D)	1602	O	ALL ACTIVITIES
			*7.0
GAITHERSBURG (B) (D)	1603	R	ALL ACTIVITIES
			*10.0
GARRETT PARK (A) (B) (D)	1604	O	ALL ACTIVITIES
			*7.0
GLEN ECHO	1605	R	ALL ACTIVITIES
			*10.0
KENSINGTON	1606	R	ALL ACTIVITIES
			4.5
LAYTONSVILLE	1607	R	ALL ACTIVITIES
			4.5
POOLESVILLE	1608	R	ALL ACTIVITIES
			0.5
ROCKVILLE (I)	1609	R	MINIATURE GOLF FAC.
			7.0
			ALL OTHER ACTIVITIES
			*10.0
SOMERSET	1610	R	ALL ACTIVITIES
			EXEMPT
TAKOMA PARK (A) (B)	1611	R	ALL ACTIVITIES
			*10.0
WASHINGTON GROVE (A) (B) (D)	1612	O	ALL ACTIVITIES
			*7.0
CHEVY CHASE VILLAGE #2 (A) (B) (D)	1613	O	ALL ACTIVITIES
			*7.0
CHEVY CHASE (SEC. #4) (D)	1615	R	ALL ACTIVITIES
			4.0
CHEVY CHASE VIEW (A) (B) (D)	1617	O	ALL ACTIVITIES
			*7.0
NORTH CHEVY CHASE (A) (B) (D)	1618	O	ALL ACTIVITIES
			*7.0
OAKMONT (A) (B) (D)	1619	O	ALL ACTIVITIES
			*7.0
FRIENDSHIP HEIGHTS (A) (B) (D)	1621	O	ALL ACTIVITIES
			*7.0
MARTIN'S ADDITION (A) (B) (D)	1622	O	ALL ACTIVITIES
			*7.0
DRUMMOND (A) (B) (D)	1623	O	ALL ACTIVITIES
			*7.0
<b>PRINCE GEORGE'S COUNTY</b>			
COUNTY AREA (B)	1700	R	SALES
			0.5
			COIN-OP AMUSEMENT DEVICES
			5.0
			GOLF, GREEN FEES
			5.0
			ALL OTHER ACTIVITIES
			*10.0

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BERWYN HEIGHTS	1701	R	ALL ACTIVITIES	*9.0
BLADENSBURG	1702	R	ALL ACTIVITIES	*10.0
BOWIE	1704	R	GOLF, GREEN FEES	5.0
			ALL OTHER ACTIVITIES	*10.0
BRENTWOOD	1705	R	ALL ACTIVITIES	*10.0
CAPITOL HEIGHTS	1706	R	ALL ACTIVITIES	5.0
CHEVERLY (D)	1707	R	ALL ACTIVITIES	*10.0
COLMAR MANOR	1708	R	ALL ACTIVITIES	5.0
COTTAGE CITY	1709	R	ALL ACTIVITIES	*10.0
DISTRICT HEIGHTS	1710	R	ALL ACTIVITIES	*10.0
EAGLE HARBOR (B)	1711	O	SALES	0.5
			COIN-OP AMUSEMENT DEVICES	
			GOLF, GREEN FEES	5.0
			ALL OTHER ACTIVITIES	*10.0
EDMONSTON (D)	1712	R	ALL ACTIVITIES	5.0
FAIRMOUNT HEIGHTS	1713	R	ALL ACTIVITIES	*10.0
GREENBELT (B)	1714	R	SALES	5.0
			MOVIES	10.0
			ALL OTHER ACTIVITIES	*10.0
HYATTSVILLE	1715	R	ALL ACTIVITIES	*10.0
LAUREL (D)	1716	R	COIN-OP AMUSEMENT DEVICES	
			MOVIES	10.0
			ALL OTHER ACTIVITIES	5.0
MOUNT RAINIER	1717	R	ALL ACTIVITIES	*10.0
NORTH BRENTWOOD	1718	O	SALES	0.5
			COIN-OP AMUSEMENT DEVICES	
			GOLF, GREEN FEES	5.0
			ALL OTHER ACTIVITIES	*10.0
RIVERDALE	1720	R	ALL ACTIVITIES	5.0
SEAT PLEASANT	1721	R	ALL ACTIVITIES	*10.0
UNIVERSITY PARK (B)	1723	O	SALES	0.5
			COIN-OP AMUSEMENT DEVICES	
			GOLF, GREEN FEES	5.0
			ALL OTHER ACTIVITIES	*10.0
UPPER MARLBORO (B)	1724	O	SALES	0.5
			COIN-OP AMUSEMENT DEVICES	
			GOLF, GREEN FEES	5.0
			ALL OTHER ACTIVITIES	*10.0
COLLEGE PARK	1725	R	COIN-OP AMUSEMENT DEVICES	10.0
			ALL OTHER ACTIVITIES	4.5
LANDOVER HILLS	1726	R	ALL ACTIVITIES	*10.0
MORNINGSIDE	1727	R	ALL ACTIVITIES	4.5
FOREST HEIGHTS (B)	1728	O	SALES	0.5
			COIN-OP AMUSEMENT DEVICES	
			GOLF, GREEN FEES	5.0

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			ALL OTHER ACTIVITIES	*10.0
NEW CARROLLTON	1729	R	COIN-OP AMUSEMENT DEVICES	
			MOVIES	10.0
			SWIMMING POOLS	6.0
			ALL OTHER ACTIVITIES	*6.0
GLENARDEN	1730	R	ALL ACTIVITIES	*10.0
<b>QUEEN ANNE'S COUNTY</b>				
COUNTY AREA	1800	R	ALL ACTIVITIES	5.0
CENTREVILLE	1801	R	ALL ACTIVITIES	5.0
CHURCH HILL	1802	R	ALL ACTIVITIES	2.0
QUEENSTOWN	1803	O	ALL ACTIVITIES	5.0
SUDLERSVILLE	1804	O	ALL ACTIVITIES	5.0
BARCLAY	1805	O	ALL ACTIVITIES	5.0
TEMPLEVILLE	1806	O	ALL ACTIVITIES	5.0
QUEEN ANNE	1807	R	ALL ACTIVITIES	0.5
<b>ST. MARY'S COUNTY</b>				
COUNTY AREA (D)	1900	R	ALL ACTIVITIES	2.0
LEONARDTOWN	1902	R	MOVIES	1.0
			ALL OTHER ACTIVITIES	*10.0
<b>SOMERSET COUNTY</b>				
COUNTY AREA	2000	R	ALL ACTIVITIES	4.0
CRISFIELD	2001	O	ALL ACTIVITIES	4.0
PRINCESS ANNE	2002	O	ALL ACTIVITIES	4.0
<b>TALBOT COUNTY</b>				
COUNTY AREA (A)	2100	R	ALL ACTIVITIES	5.0
EASTON	2101	R	ALL ACTIVITIES	0.5
OXFORD	2102	R	ALL ACTIVITIES	0.5
ST MICHAELS	2103	R	SHOWS & EXHIBITS, BOAT RIDES	
			FISHING & EXCURSIONS,	
			CARNIVAL RIDES	*10.0
			ALL OTHER ACTIVITIES	4.0
TRAPPE (A)	2104	O	ALL ACTIVITIES	5.0
<b>WASHINGTON COUNTY</b>				
COUNTY AREA (D) (G)	2200	R	BINGO	3.0
			ALL OTHER ACTIVITIES	5.0
BOONSBORO (D)	2201	R	ALL ACTIVITIES	4.0
CLEAR SPRING	2202	R	ALL ACTIVITIES	*5.5
FUNKSTOWN	2203	R	ALL ACTIVITIES	5.0
HAGERSTOWN	2204	R	BINGO, THEATRES, OPERAS,	
			CONCERTS	3.0
			CONCESSIONS, BEACHES, CARNIVALS	

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			SHOWS & EXHIBITS	5.0
			ALL OTHER ACTIVITIES	*10.0
HANCOCK	2205	R	ALL ACTIVITIES	*10.0
KEEDYSVILLE (D) (G)	2206	O	BINGO	3.0
			ALL OTHER ACTIVITIES	5.0
SHARPSBURG (D) (G)	2207	O	BINGO	3.0
			ALL OTHER ACTIVITIES	5.0
SMITHSBURG (D)	2208	R	AMUSEMENT RIDES, BINGO, CONCESSIONS	1.0
			ALL OTHER ACTIVITIES	5.0
WILLIAMSPORT	2209	R	ALL ACTIVITIES	*10.0
<b>WICOMICO COUNTY</b>				
COUNTY AREA (D)	2300	R	PROFESSIONAL BASEBALL	10.0
			ALL ACTIVITIES	*6.0
DELMAR (D)	2301	O	PROFESSIONAL BASEBALL	10.0
			ALL ACTIVITIES	*6.0
HEBRON (D)	2302	O	PROFESSIONAL BASEBALL	10.0
			ALL ACTIVITIES	*6.0
MARDELA SPRINGS (D)	2303	O	PROFESSIONAL BASEBALL	10.0
			ALL ACTIVITIES	*6.0
SALISBURY	2304	R	MOVIES	5.0
			ALL OTHER ACTIVITIES	4.5
SHARPSTOWN (D)	2305	O	PROFESSIONAL BASEBALL	10.0
			ALL ACTIVITIES	*6.0
WILLIARDS (D)	2306	O	PROFESSIONAL BASEBALL	10.0
			ALL ACTIVITIES	*6.0
PITTSVILLE (D)	2307	O	PROFESSIONAL BASEBALL	10.0
			ALL ACTIVITIES	*6.0
FRUITLAND (D)	2308	R	ALL ACTIVITIES	6.0
<b>WORCESTER COUNTY</b>				
COUNTY AREA	2400	R	ALL ACTIVITIES	3.0
BERLIN	2401	R	ALL ACTIVITIES	2.0
OCEAN CITY	2402	R	ALL ACTIVITIES	3.0
POCOMOKE CITY	2403	R	ALL ACTIVITIES	5.0
SNOW HILL	2404	R	ALL ACTIVITIES	*5.0

## Rate Table Notes

*	- USE A 5% RATE FOR AN ADMISSIONS AND AMUSEMENT TAX ACTIVITY THAT IS ALSO SUBJECT TO SALES AND USE TAX (6%). - USE A 2% RATE FOR AN ADMISSIONS AND AMUSEMENT TAX ACTIVITY THAT IS ALSO SUBJECT TO THE SALES AND USE TAX ON ALCOHOLIC BEVERAGES (9%).
(A)	TAX AREA EXEMPTS NON-PROFIT COMMUNITY ASSOCIATIONS.
(B)	TAX AREA EXEMPTS NON-PROFIT GROUPS ORGANIZED TO PRESENT THE ARTS.
(C)	TAX AREA EXEMPTS NON-PROFIT GROUPS ORGANIZED TO PRESENT THE ARTS.
(D)	TAX AREA DOES NOT IMPOSE THE 5-10-15 CENT TAX ON FREE PASSES AND REDUCED RATE ADMISSIONS.
(E)	TAX AREA EXEMPTS RESTAURANTS WHICH PROVIDE NON-AMPLIFIED ROVING PERFORMERS AS ENTERTAINMENT.
(F)	TAX AREA EXEMPTS BINGO SPONSORED AND OPERATED BY CHARITABLE ORGANIZATIONS.
(G)	TAX AREA EXEMPTS GROSS RECEIPTS FROM COIN-OPERATED AMUSEMENT DEVICES.
(H)	TAX RATE DOES NOT APPLY IF THE 5-10-15 CENT TAX ON FREE PASSES AND
(I)	TAX AREA EXEMPTS NON-PROFIT COMMUNITY SWIMMING POOLS.
(J)	INCLUDES THE USE OF SPORTING OR RECREATIONAL FACILITIES OR EQUIPMENT LOCATED IN BILLIARD PARLORS.