

Tax Alert



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01-18

ANNE ARUNDEL COUNTY, MARYLAND ADMISSIONS AND AMUSEMENT TAX EXEMPTIONS

The County Council of Anne Arundel County adopted an Ordinance on June 14, 2017 and June 19, 2017 to enact provisions of Bill No. 46-17 and Bill No. 47-17, respectively. The County Council of Anne Arundel County also adopted an Ordinance on September 5, 2017 to enact provisions of Bill No. 67-17 and Bill No. 68-17.

Bill No. 67-17 defined Agritourism as a business enterprise on a farm that is opened to the public or invited groups that is on land primarily worked as a farm. Agritourism business activities are described in Bill No. 68-17 and include, but are not limited to: fishing, pumpkin patches, harvest festivals, and farm tours. Gross receipts from agritourism activities are exempt from Admissions and Amusement tax.

Bill nos. 46-17, 47-17, and 68-17 included the following business activities as exempt from admissions and amusement tax:

1. Gross receipts from any admission and amusement charge to any moving picture theater;
2. Gross receipts from any admissions and amusement charge for use of athletic facilities;
3. Gross receipts from any admissions and amusement charge for agritourism; and
4. If the principal use on the property is farming, gross receipts from any admissions and amusement charge for a farm brewery, stables or riding clubs, or winery.

Bill nos. 67-17 and 68-17 are effective on December 1, 2017.

Bill nos. 46-17 and 47-17 are effective on January 1, 2018.