

Maryland Income Tax

# Tax Alert



Tax Alert Comptroller of Maryland  
Revenue Administration Division  
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Annapolis, Maryland 21401

Call 1-800-MD-TAXES (1-800-638-2937)  
or from Central Maryland 410-260-7980  
For tax information: [www.marylandtaxes.gov](http://www.marylandtaxes.gov).

**09-19**

## **ANNE ARUNDEL COUNTY, MARYLAND ADMISSIONS AND AMUSEMENT TAX EXEMPTIONS**

The County Council of Anne Arundel County adopted an Ordinance on July 1, 2019 to enact provision of Bill No. 43-19.

Bill No. 43-19 removed the exemption to the admissions and amusement tax for the gross receipts derived from any admissions and amusement charge for admission to any movie theater.

The gross receipts derived from a charge for admission to any movie theater shall be taxed at the rate of 7.5%.

Bill No. 43-19 is effective on January 1, 2020.