

Admission and Amusement Tax Exemption

Purpose and Description

The admission and amusement tax exemption is designed to encourage artist activity in designated Arts and Entertainment (A&E) Districts. Baltimore City currently has two A&E Districts: Station North, which was designated by the State of Maryland on July 1, 2002 and Highlandtown, which was designated by the State of Maryland on July 1, 2003.

The 100% tax exemption relates to the admission and amusement tax on any gross receipts levied by a qualified residing artist or A&E enterprise. The exemption is for a period of 10 years from the date the qualifying residing artist or A&E Enterprise registers with the Department of Finance. See the Registration Process for Admission and Amusement Tax Exemption on the following pages for more information.

Sunset Provision: Eligible residing artists and A&E Enterprises must register with the Department of Finance before July 1, 2012 for Station North and July 1, 2013 for Highlandtown.

Contacts

Baltimore City Bureau of Revenue Collections Call Center
410-396-3971
BaltimoreCityCollections@baltimorecity.gov
Monday – Friday 8:30 a.m. – 4:30 p.m.

State Comptroller's Office:

<https://interactive.marylandtaxes.com/webapps/comptrollercra/entrance.aspMaryland>

Legal Reference

Baltimore City Code, Article 28-Taxes, Section 19-4

Registration Process for the Admission and Amusement Tax Exemption

- 1) Fill out the attached application.
- 2) Attach a copy of your Combined Registration Application submitted to the State that establishes your business for tax purposes. For more information, please visit the Comptroller of Maryland's website at: <https://interactive.marylandtaxes.com/webapps/comptrollercra/entrance.asp>. A copy of document is required as part of the registration process with the City for the tax exemption.
- 3) Submit the completed application and all required attachments to:

Department of Finance
Bureau of Revenue Collections (BRC)
Abel Wolman Municipal Building, Revenue Accounting - Room 3
200 Holliday Street
Baltimore, Maryland 21202

City of Baltimore
Department of Finance
Bureau of Revenue Collections
Revenue Accounting, Room 3
Abel Wolman Municipal Building
200 North Holliday Street
Baltimore, MD 21202
(443) 984-4051

REGISTRATION FORM FOR ADMISSION AND AMUSEMENT TAX EXEMPTION

1. _____
Business Address
2. _____
Business Reference Number (Block/Lot)
3. _____
Name of Qualifying Residing Artist and/or A&E Enterprise
4. _____
Address of Qualifying Residing Artist and/or A&E Enterprise
5. _____
State Admissions and Amusement Tax Account Number
6. _____
City Retail Vendor License, if applicable
7. _____
City Theater License Number, if applicable
8. _____
Name of Arts & Entertainment District where admission and amusement activity occurs.
9. Submit a copy of the Combined Registration Application that was submitted to the State.

Official Use Only:

Bureau of Revenue Collections

Date inspection requested? _____

Date inspection completed*? _____

*Attach a copy of the inspection ticket to application and forward to Bureau of Revenue Collections

Bureau of Revenue Collections

Date received application from Bureau of Revenue Collections: _____

Date that the exemption request was submitted to the State: _____