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.asp

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
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: __________