

Article - Tax - General

§4–104.

(a) A county or a municipal corporation may exempt from the admissions and amusement tax gross receipts from any charge for admission or for merchandise, refreshments, or a service, if the gross receipts are used exclusively for community or civic improvement by a nonprofit community association that is organized and operated to promote the general welfare of the community that the association serves and the net earnings of which do not inure to the benefit of any stockholder or member of the association.

(b) A county or a municipal corporation may exempt from the admissions and amusement tax gross receipts from any charge for admission to a concert or theatrical event of a nonprofit organization that is organized to present or offer any of the performing arts.

(c) Wicomico County or a municipal corporation in Wicomico County may exempt, by ordinance or resolution, from the admissions and amusement tax gross receipts from any charge for use of tennis courts.

(d) (1) An exemption of a class of activity by a county or municipal corporation does not alter the ability of the Stadium Authority to tax that class.

(2) An exemption of a class of activity by the Stadium Authority does not alter the ability of a county or municipal corporation to tax that class.

(e) (1) In this subsection, “arts and entertainment district”, “arts and entertainment enterprise” and “qualifying residing artist” have the meanings stated in § 4–701 of the Economic Development Article.

(2) A county or a municipal corporation may exempt from the admissions and amusement tax gross receipts from any admissions or amusement charge levied by an arts and entertainment enterprise or qualifying residing artist in an arts and entertainment district.

(f) The Mayor and City Council of Baltimore City may exempt, by law, from the admissions and amusement tax gross receipts from any charge or fee to participate in an amateur recreational sports event or league.