

**Resolution No. RS-06-02**

**AMENDED RESOLUTION**

**(Admissions and Amusement Tax)**

**RECITALS**

Md. Code, Tax-General Article, § 4-101 et seq. provides that the Board of County Commissioners of Washington County, Maryland (the "Board") has the authority to adopt an admissions and amusements tax ("the Tax") in Washington County.

The Board passed a resolution on June 21, 1994, with an effective date of September 1, 1994, amending previous resolutions with respect to the Tax.

The Board wishes to update the earlier resolution and add an exemption from the Tax in a designated arts and entertainment district in the County, as authorized by Md. Code, Article 83A, § 4-701(b).

The Board expressly finds that adoption of this resolution would be in the best interests of the citizens of the County.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Washington County, Maryland, that:

1. Any and all prior resolutions related to the Tax are repealed in their entirety.
2. Pursuant to the authorization of Md. Code, Tax-General Article, § 4-102(a)(1), as amended or recodified from time to time, a tax is imposed on the gross receipts derived from any admissions and amusement charge, excluding bingo, as defined in Md. Code, Tax-General Article, § 4-101 (b), as amended or recodified from time to time, at the rate of five (5%) percent.
3. Pursuant to the same authorization contained in Md. Code, Tax-General Article, § 4-102(a)(1), as amended or recodified from time to time, a tax is imposed on the gross receipts derived from bingo at the rate of three (3%) percent.
4. The levies contained herein are subject to the exemptions from tax set forth in Md. Code, Tax-General Article, § 4-103, as amended or recodified from time to time.
5. The Tax may not be imposed by the County on qualifying residing artists in an arts and entertainment district pursuant to Md. Code, Article 83A, § 4-701(b).

6. The Tax may not be imposed by the County on gross receipts from an amusement device that is subject to the license and permit requirements of Md. Code, Article 24, §11-202, pursuant to Md. Code, Tax-General Article, §4-103(a)(4).

7. The Tax may not be imposed by the County on gross receipts specifically made exempt from the admissions and amusement tax by the municipal corporation in which the source of the Tax is located, pursuant to Md. Code, Tax-General Article, §4-103(a)(1).

8. The Tax may not be imposed by the County on gross receipts derived from any source within a municipal corporation located in the County, if the municipal corporation imposes an admissions and amusement tax on any gross receipts, pursuant to Md. Code, Tax-General Article, § 4-103(a)(1).

9. The Director of Finance is hereby authorized and directed to notify the Comptroller of the Treasury of the State of Maryland of the passage of this resolution.

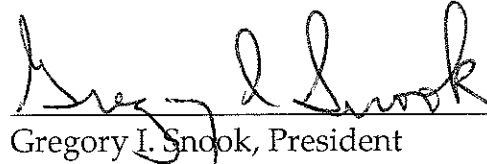
Adopted and effective this 14<sup>th</sup> day of February 2006.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF  
WASHINGTON COUNTY, MARYLAND

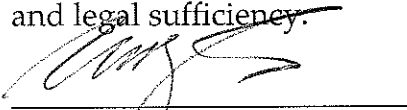


Joni L. Bittner, Clerk



Gregory I. Snook, President

Approved as to form  
and legal sufficiency.



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County Attorney

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