



Bill No. 23-12
Concerning: Repeal the Admissions and Amusement Tax
Introduced May 2, 2023
Revised: _____ Draft No. _____
Enacted: _____
Effective: _____
Expires: July 31, 2023
Frederick County Code, Chapter 1-8
Section(s) 46-47

COUNTY COUNCIL FOR FREDERICK COUNTY, MARYLAND

By: Council Vice President Kavonté Duckett on behalf of County Executive Jessica Fitzwater

AN ACT to: Repeal the Admissions and Amusement Tax

Date Council Approved: _____ Date Transmitted to Executive: _____

Executive: _____ Date Received: _____

Approved: _____ Date: _____

Vetoed: _____ Date: _____

Date returned to Council by County Executive with no action: _____

By amending:

Frederick County Code, 1-8 Section(s) 46-47

Other: _____

Boldface
Underlining
[Single boldface brackets]
* * *

Heading or defined term.
Added to existing law.
Deleted from existing law.
Existing law unaffected by bill.

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2 The County Council of Frederick County, Maryland, finds it necessary and appropriate to
3 amend the Frederick County Code to repeal Article III: Admissions and Amusement Tax.

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5 NOW, THEREFORE, BE IT ENACTED BY THE COUNTY COUNCIL OF
6 FREDERICK COUNTY, MARYLAND, that the Frederick County Code be, and it is hereby,
7 amended as shown on the attached Exhibit 1.

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Brad W. Young, President
County Council of Frederick County,
Maryland

ARTICLE III: RESERVED [ADMISSIONS AND AMUSEMENT TAX] (§§ 1-8-46 – 1-8-47)

§ 1-8-46. RESERVED [LEVY; AMOUNT.

7 A tax is hereby imposed on the gross receipts derived from any admissions and amusement
8 charge as defined in Md. Code Ann., Tax-General Article, § 4-101(b), as amended or recodified
9 from time to time, at the rate of 0%; except that the tax imposed on gross receipts derived from
10 charges for merchandise, refreshments, or a service sold or served in connection with
11 entertainment at a nightclub or room in a hotel, restaurant, hall, or other place where dancing
12 privileges, music, or other entertainment is provided shall be at the rate of 0%.]

§ 1-8-47. RESERVED [TAX ON REDUCED CHARGE OR FREE ADMISSION.

16 No tax is hereby imposed on reduced charges or free admissions permitted by Md. Code Ann.,
17 Tax-General Article, § 4-102, as amended or recodified from time to time.]

Underlining indicates matter added to existing law.

[Single boldface brackets] indicates matter deleted from existing law.

*** - indicates existing law unaffected by bill.

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