

Maryland
Tax Alert



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Admissions and Amusement Tax Exemption City of Baltimore

The City of Baltimore passed an exemption to the admissions and amusement tax under the City's Code, Art. 28, § 19-4. The admissions and amusement tax exemption will be effective in the City of Baltimore starting on July 1, 2023.

Under Art. 28, § 19-4, the City of Baltimore allows an exemption from the admissions and amusement tax for qualifying residing artists or arts and entertainment enterprises on gross receipts in an arts and entertainment district. The exemption allowed under Baltimore City Code applies for 10 years from the date that the qualifying residing artist or arts and entertainment enterprise registers with the Baltimore City Director of Finance. To qualify for the exemption:

a qualifying residing artist must:

- 1) own or rent residential property in the State;
- 2) conduct a business in any arts and entertainment district;
- 3) derive income from the sale or performance within any arts and entertainment district of an artistic work that the individual wrote, composed, or executed, either alone or with others, in any arts and entertainment district; and
- 4) register with the Director of Finance in the manner required by Baltimore City.

an arts and entertainment enterprise must:

- 1) be a for-profit or nonprofit entity dedicated to creating, selling, or sharing artistic work; and
- 2) register with the Director of Finance in the manner required by Baltimore City.

The registration form is available on the Baltimore City Director of Finance's website at: <http://finance.baltimorecity.gov>. The City of Baltimore has four arts and entertainment districts: Bromo Tower Arts & Entertainment District, Highlandtown Arts & Entertainment District, Station North Arts & Entertainment District, and Pennsylvania Avenue Black Arts & Entertainment District.