The City of Frederick, Maryland

Admissions and Amusement Tax Changes

The Mayor and Board of Aldermen passed an Ordinance (G-13-37) on December 5, 2013, effective February 2014. This Ordinance established Section 8-12, entitled “Admissions and Amusement Tax” within Chapter 8 of The Code of the City of Frederick.

Be advised that this ordinance changes the Admissions and Amusement tax for the City of Frederick as follows:

There will be no admissions and amusement tax levied on the gross receipts derived from any admissions and amusement charge imposed on:

- An indoor or outdoor recreational sports team or league;
- A health or fitness class;
- Any membership/initiation or monthly fees associated with a fitness or recreational facility for the purpose of programming, activities, training, lessons, or any other such fitness or recreational activity;
- Daily usage fees and rentals of equipment related to recreational activities, including rental of all or a portion of a fitness or recreational facility that is utilized for recreational activities.

Note: The term ‘recreational’ is defined, for purposes of this ordinance by the City of Frederick as: an amateur fitness activity, but does not include roller or ice skating, playing tennis, use of a paintball facility, golfing, or use of a firing range.

Pursuant to this ordinance, this change is intended to be retroactive to January 1, 2009.