

Sales and Use Tax Notices

Report of Taxpayers Remitting Admissions and Amusement Tax

With the distribution report for this quarter, we are providing each subdivision with a list of taxpayers who have filed for any period during the quarter and have remitted any admissions and amusement tax for activities taking place in that subdivision. Although we periodically remind taxpayers through a message on the tax return that the admissions and amusement tax rates are controlled by the jurisdiction where the taxable activities occur, we occasionally find during routine audits that a taxpayer has reported the jurisdiction incorrectly.

Such errors can have a significant budget impact on a subdivision, since a typical audit covers a four year period. This could result in the transfer of a substantial amount of money from one jurisdiction to another to correct an error.

We're asking officials in each jurisdiction to review the information provided on the report and bring any errors to our attention. Errors should be reported to the Revenue Administration Division at 410-260-7455.

Established businesses with admissions and amusement activities must register with our office and file periodic tax returns. Organizations not involved in ongoing business activities subject to the tax occasionally hold isolated events subject to the admissions and amusement tax. A permanent admissions and amusement tax account is not established for each such event, and, therefore, will not appear on the enclosed list. The tax from these events is, instead, consolidated and reported under a single account identified as "One Time Affairs." For more information on "One Time Affairs" call 410-767-4638.

For additional information:

Comptroller of the Treasury
Revenue Administration Division
110 Carroll Street
Annapolis, Maryland 21201-2383

E-mail taxhelp@comp.state.md.us or call Taxpayer Service at 410-260-7980 or 1-800-638-2937 (from elsewhere in Maryland) from 8:00 a.m. to 5:00 p.m. eastern time.