

Tax Alert



Comptroller of Maryland • Revenue Administration Division • 110 Carroll Street • Annapolis, Maryland 21401
410-260-7980 from Central Maryland or 1-800-MDTAXES (1-800-638-2937) from elsewhere in Maryland
E-mail: taxhelp@comp.state.md.us • World Wide Web: www.marylandtaxes.com

14-02

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.

For the deaf and hard of hearing: TTY users can call via Maryland Relay at 711 in Maryland or 1-800-735-2258 from elsewhere. If you need reasonable accommodation for a disability, please contact us before you visit. If you need the information in this publication in an alternate format, contact the Comptroller's Office.