

**ADMISSIONS AND AMUSEMENT TAX RATE SCHEDULE
EFFECTIVE JULY 1, 2011**

POLITICAL SUBDIVISION	CODE		ACTIVITY	TAX RATE
ALLEGANY COUNTY				
COUNTY AREA (K)	0100	R	ALL ACTIVITIES	*7.5
BARTON (K)	0101	R	ALL ACTIVITIES	4.5
CUMBERLAND (K)	0102	R	ALL ACTIVITIES	*10.0
FROSTBURG (K)	0103	R	ALL ACTIVITIES	*10.0
LONACONING (K)	0104	R	ALL ACTIVITIES	5.0
LUKE (K)	0105	R	ALL ACTIVITIES	5.0
MIDLAND (K)	0106	O	ALL ACTIVITIES	*7.5
WESTERNPORT (K)	0107	O	ALL ACTIVITIES	*7.5
ANNE ARUNDEL COUNTY				
COUNTY AREA (A) (B) (C) (K)	0200	R	MOVIES	7.5
			BINGO	10.0
			ALL OTHER ACTIVITIES	*10.0
ANNAPOLIS (K)	0201	R	BILLIARD PARLORS (J)	3.5
			MOVIES	7.5
			RENTAL OF SPORT & RE EQUIP	5.0
			SALES WITH ENTERTAINMENT W/O ALCOHOL	5.0
			ALL OTHER ACTIVITIES	*10.0
BALTIMORE COUNTY (K)				
	0300	R	AGRICULTURAL TOURISM ACTIVITIES	EXEMPT
			ALL OTHER ACTIVITIES	*10.0
BALTIMORE CITY (A) (E) (K)				
	0400	R	MOVIES ON HISTORIC REGISTER	5.0
			SINGLE-SCREEN MOVIE THEATRES	5.0
			ALL OTHER ACTIVITIES	*10.0
MARYLAND STADIUM AUTHORITY				
	2604	R	ADMISSIONS	8.0
CALVERT COUNTY				
COUNTY AREA	0500	R	ALL ACTIVITIES NOT SUBJECT TO SALES TAX	1.0
CHESAPEAKE BEACH	0501	R	ALL ACTIVITIES NOT SUBJECT TO SALES TAX	0.5
NORTH BEACH	0502	R	ALL ACTIVITIES NOT SUBJECT TO SALES TAX	1.5
CAROLINE COUNTY				
DENTON (K)	0602	R	ALL ACTIVITIES	5.0
FEDERALSBURG (K)	0603	R	ALL ACTIVITIES	4.5
GOLDSBORO, GREENSBORO, HENDERSON, HILLSBORO, MARYDELL, PRESTON, RIDGELY, TEMPLEVILLE & COUNTY AREA			ALL ACTIVITIES	EXEMPT
CARROLL COUNTY				
COUNTY AREA (K)	0700	R	WINE FESTIVALS	EXEMPT
			NOT FOR PROFIT GUN CLUBS	EXEMPT
			ALL ACTIVITIES	*10.0
HAMPSTEAD (D) (K)	0701	R	HAMPSTEAD SWIMMING POOL	EXEMPT
			ALL ACTIVITIES NOT SUBJECT TO SALES TAX	*6.0
MANCHESTER (K)	0702	R	ALL ACTIVITIES	*10.0
MT. AIRY (K)	0703	R	USE OF A GAME OF ENTERTAINMENT, USE OF A RECREATIONAL OR SPORTS FACILITY, AND USE OR RENTAL OF SPORT & REC EQUIP	5.0
			ALL OTHER ACTIVITIES	*10.0
NEW WINDSOR (K)	0704	R	ALL ACTIVITIES	5.0
SYKESVILLE (K)	0705	R	ALL ACTIVITIES	*10.0
TANEYTOWN (K)	0706	R	ALL ACTIVITIES	4.5
UNION BRIDGE (K)	0707	R	ALL ACTIVITIES	5.0
WESTMINSTER (K)	0709	R	ALL ACTIVITIES	*10.0

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CECIL COUNTY				
COUNTY AREA (H) (K)	0800	R	ALL ACTIVITIES	*6.0
CECILTON (K)	0801	R	ALL ACTIVITIES	*6.5
CHARLESTOWN (K)	0802	R	ALL ACTIVITIES	*10.0
CHESAPEAKE CITY (K)	0803	R	ALL ACTIVITIES	*6.0
ELKTON (K)	0804	R	ALL ACTIVITIES	5.0
NORTH EAST (H) (K)	0805	R	ALL ACTIVITIES	*6.0
PERRYVILLE (D) (K)	0806	R	ALL ACTIVITIES	*8.5
PORT DEPOSIT (K)	0807	R	ALL ACTIVITIES	*10.0
RISING SUN (K)	0808	R	ALL ACTIVITIES	*6.0
CHARLES COUNTY				
COUNTY AREA (K)	0900	R	ALL ACTIVITIES	*10.0
INDIAN HEAD (K)	0901	R	ALL ACTIVITIES	5.0
LA PLATA (K)	0902	R	ALL ACTIVITIES	4.5
DORCHESTER COUNTY				
COUNTY AREA	1000	R	ALL ACTIVITIES	0.5
CAMBRIDGE (K)	1001	R	ALL ACTIVITIES	4.0
CHURCH CREEK	1002	O	ALL ACTIVITIES	0.5
EAST NEW MARKET	1003	O	ALL ACTIVITIES	0.5
HURLOCK	1004	O	ALL ACTIVITIES	0.5
SECRETARY	1005	O	ALL ACTIVITIES	0.5
VIENNA	1006	O	ALL ACTIVITIES	0.5
ELDORADO	1007	O	ALL ACTIVITIES	0.5
BROOKVIEW	1008	O	ALL ACTIVITIES	0.5
GALESTOWN	1009	O	ALL ACTIVITIES	0.5
FREDERICK COUNTY				
COUNTY AREA (K)	1100	R	SALES WITH ENTERTAINMENT W/O ALCOHOL	0.5
			ALL OTHER ACTIVITIES	5.0
BRUNSWICK (K)	1101	R	ALL ACTIVITIES	*10.0
BURKITTSVILLE (K)	1102	O	SALES WITH ENTERTAINMENT W/O ALCOHOL	0.5
			ALL OTHER ACTIVITIES	5.0
EMMITSBURG (K)	1103	R	SALES WITH ENTERTAINMENT W/O ALCOHOL	0.5
			ALL OTHER ACTIVITIES	5.0
FREDERICK CITY (K)	1104	R	SALES WITH ENTERTAINMENT W/O ALCOHOL	0.5
			MOVIES, OUTDOOR THEATRES, MINIATURE GOLF	5.0
			ALL OTHER ACTIVITIES	*10.0
MIDDLETOWN (K)	1106	R	ALL ACTIVITIES	5.0
MYERSVILLE (K)	1107	O	SALES WITH ENTERTAINMENT W/O ALCOHOL	0.5
			ALL OTHER ACTIVITIES	5.0
NEW MARKET (K)	1108	R	SALES WITH ENTERTAINMENT W/O ALCOHOL	0.5
			ALL OTHER ACTIVITIES	4.0
THURMONT (K)	1110	R	ALL ACTIVITIES	5.0
WALKERSVILLE (K)	1111	R	ALL ACTIVITIES	5.0
WOODSBORO (K)	1112	R	ALL ACTIVITIES	5.0
ROSEMONT (K)	1113	O	SALES WITH ENTERTAINMENT W/O ALCOHOL	0.5
			ALL OTHER ACTIVITIES	5.0
GARRETT COUNTY				
COUNTY AREA (D) (K)	1200	R	ALL ACTIVITIES	4.5
ACCIDENT (D) (K)	1201	O	ALL ACTIVITIES	4.5
DEER PARK (D) (K)	1203	O	ALL ACTIVITIES	4.5
FRIENDSVILLE (K)	1204	R	ALL ACTIVITIES	*10.0
GRANTSVILLE (D) (K)	1205	R	ALL ACTIVITIES	*10.0
KITZMILLER (D) (K)	1206	O	ALL ACTIVITIES	4.5
LOCH LYNN HEIGHTS (D) (K)	1207	O	ALL ACTIVITIES	4.5

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GARRETT COUNTY CONTINUED				
MT. LAKE PARK (K)	1208	R	ALL ACTIVITIES	*10.0
OAKLAND (K)	1209	R	ALL ACTIVITIES	*10.0
HARFORD COUNTY				
COUNTY AREA (K)	1300	R	COIN-OP AMUSEMENT DEVICES	10.0
			NIGHT CLUBS & CABARET ADMISSIONS	2.0
			SALES WITH ENTERTAINMENT W/O ALCOHOL	2.0
			GOLF GREENS FEES, GOLF CART RENTALS, DRIVING RANGES, MINIATURE GOLF AND RENTAL OF GOLF EQUIPMENT	EXEMPT
			DRIVE-IN MOVIE ENTERTAINMENT	EXEMPT
			AGRICULTURAL TOURISM ACTIVITIES	EXEMPT
			ROLLER SKATING RINKS	EXEMPT
			ALL OTHER ACTIVITIES	5.0
ABERDEEN (A) (B) (D) (F) (K)	1301	R	ALL ACTIVITIES	*10.0
BEL AIR (K)	1302	R	ALL ACTIVITIES	*10.0
HAVRE DE GRACE (K)	1303	R	COIN-OP AMUSEMENT DEVICES	10.0
			ALL OTHER ACTIVITIES	5.0
HOWARD COUNTY (A) (D) (K)				
	1400	R	CONCERTS, OPERAS, & LIVE THEATRE INDOOR ATHLETIC FACILITIES FOR TENNIS, BASEBALL, BASKETBALL, SOCCER, VOLLEYBALL, CLIMBING, GOLF GREENS FEES, GOLF CART RENTALS, AND DRIVING RANGES	5.0
			ARGRITOURISM ENTERPRISES	EXEMPT
			ALL OTHER ACTIVITIES	*7.5
KENT COUNTY				
COUNTY AREA (K)	1500	R	ALL ACTIVITIES	4.5
BETTERTON (K)	1501	R	ALL ACTIVITIES	4.5
CHESTERTOWN (K)	1502	R	ALL ACTIVITIES	4.0
GALENA (K)	1503	O	ALL ACTIVITIES	4.5
MILLINGTON (K)	1504	R	ALL ACTIVITIES	4.5
ROCK HALL (K)	1505	R	ALL ACTIVITIES	*10.0
MONTGOMERY COUNTY				
COUNTY AREA (A) (B) (D) (K)	1600	R	ALL ACTIVITIES	*7.0
BARNESVILLE (K)	1601	R	ALL ACTIVITIES	4.0
BROOKVILLE (A) (B) (D) (K)	1602	O	ALL ACTIVITIES	*7.0
GAITHERSBURG (B) (D) (K)	1603	R	ALL ACTIVITIES	*10.0
GARRETT PARK (A) (B) (D) (K)	1604	O	ALL ACTIVITIES	*7.0
GLEN ECHO (K)	1605	R	ALL ACTIVITIES	*10.0
KENSINGTON (K)	1606	R	ALL ACTIVITIES	4.5
LAYTONSVILLE (K)	1607	R	ALL ACTIVITIES	4.5
POOLESVILLE	1608	R	ALL ACTIVITIES	0.5
ROCKVILLE (I) (K)	1609	R	MINIATURE GOLF FAC.	7.0
			ALL OTHER ACTIVITIES	*10.0
SOMERSET	1610	R	ALL ACTIVITIES	EXEMPT
TAKOMA PARK (A) (B) (K)	1611	R	ALL ACTIVITIES	*10.0
WASHINGTON GROVE (A) (B) (D) (K)	1612	O	ALL ACTIVITIES	*7.0
CHEVY CHASE VILLAGE #2 (A) (B) (D) (K)	1613	O	ALL ACTIVITIES	*7.0
CHEVY CHASE (SEC. #4) (D) (K)	1615	R	ALL ACTIVITIES	4.0
CHEVY CHASE VIEW (A) (B) (D) (K)	1617	O	ALL ACTIVITIES	*7.0
NORTH CHEVY CHASE (A) (B) (D) (K)	1618	O	ALL ACTIVITIES	*7.0
OAKMONT (A) (B) (D) (K)	1619	O	ALL ACTIVITIES	*7.0
FRIENDSHIP HEIGHTS (A) (B) (D) (K)	1621	O	ALL ACTIVITIES	*7.0

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MONTGOMERY COUNTY CONTINUED				
MARTIN'S ADDITION (A) (B) (D) (K)	1622	O	ALL ACTIVITIES	*7.0
DRUMMOND (A) (B) (D) (K)	1623	O	ALL ACTIVITIES	*7.0
PRINCE GEORGE'S COUNTY				
COUNTY AREA (B) (K)	1700	R	SALES WITH ENTERTAINMENT W/O ALCOHOL	0.5
			COIN-OP AMUSEMENT DEVICES	
			GOLF, GREEN FEES	5.0
			ALL OTHER ACTIVITIES	*10.0
BERWYN HEIGHTS (K)	1701	R	ALL ACTIVITIES	*9.0
BLADENSBURG (K)	1702	R	ALL ACTIVITIES	*10.0
BOWIE (K)	1704	R	GOLF, GREEN FEES	5.0
			ALL OTHER ACTIVITIES	*10.0
BRENTWOOD (K)	1705	R	ALL ACTIVITIES	*10.0
CAPITOL HEIGHTS (K)	1706	R	ALL ACTIVITIES	5.0
CHEVERLY (D) (K)	1707	R	ALL ACTIVITIES	*10.0
COLMAR MANOR (K)	1708	R	ALL ACTIVITIES	5.0
COTTAGE CITY (K)	1709	R	ALL ACTIVITIES	*10.0
DISTRICT HEIGHTS (K)	1710	R	ALL ACTIVITIES	*10.0
EAGLE HARBOR (B) (K)	1711	O	SALES WITH ENTERTAINMENT W/O ALCOHOL	0.5
			COIN-OP AMUSEMENT DEVICES	
			GOLF, GREEN FEES	5.0
			ALL OTHER ACTIVITIES	*10.0
EDMONSTON (D) (K)	1712	R	ALL ACTIVITIES	4.0
FAIRMOUNT HEIGHTS (K)	1713	R	ALL ACTIVITIES	*10.0
GREENBELT (B) (K)	1714	R	SALES WITH ENTERTAINMENT W/O ALCOHOL	5.0
			MOVIES	10.0
			ALL OTHER ACTIVITIES	*10.0
HYATTSVILLE (K)	1715	R	ALL ACTIVITIES	*10.0
LAUREL (D) (K)	1716	R	COIN-OP AMUSEMENT DEVICES	
			MOVIES	10.0
			ALL OTHER ACTIVITIES	5.0
MOUNT RAINIER (K)	1717	R	ALL ACTIVITIES	*10.0
NORTH BRENTWOOD (K)	1718	O	SALES WITH ENTERTAINMENT W/O ALCOHOL	0.5
			COIN-OP AMUSEMENT DEVICES	
			GOLF, GREEN FEES	5.0
			ALL OTHER ACTIVITIES	*10.0
RIVERDALE (K)	1720	R	ALL ACTIVITIES	5.0
SEAT PLEASANT (K)	1721	R	ALL ACTIVITIES	*10.0
UNIVERSITY PARK (B) (K)	1723	O	SALES WITH ENTERTAINMENT W/O ALCOHOL	0.5
			COIN-OP AMUSEMENT DEVICES	
			GOLF, GREEN FEES	5.0
			ALL OTHER ACTIVITIES	*10.0
UPPER MARLBORO (B) (K)	1724	O	SALES WITH ENTERTAINMENT W/O ALCOHOL	0.5
			COIN-OP AMUSEMENT DEVICES	
			GOLF, GREEN FEES	5.0
			ALL OTHER ACTIVITIES	*10.0
COLLEGE PARK (K)	1725	R	COIN-OP AMUSEMENT DEVICES	10.0
			ALL OTHER ACTIVITIES	4.5
LANDOVER HILLS (K)	1726	R	ALL ACTIVITIES	*10.0
MORNINGSIDE (K)	1727	R	ALL ACTIVITIES	4.5
FOREST HEIGHTS (B) (K)	1728	O	SALES WITH ENTERTAINMENT W/O ALCOHOL	0.5
			COIN-OP AMUSEMENT DEVICES	
			GOLF, GREEN FEES	5.0
			ALL OTHER ACTIVITIES	*10.0
NEW CARROLLTON (K)	1729	R	COIN-OP AMUSEMENT DEVICES	
			MOVIES	10.0
			SWIMMING POOLS	4.5
			ALL OTHER ACTIVITIES	*6.0

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PRINCE GEORGE'S COUNTY CONTINUED				
GLENARDEN (K)	1730	R	ALL ACTIVITIES	*10.0
QUEEN ANNE'S COUNTY				
COUNTY AREA (K)	1800	R	ALL ACTIVITIES	5.0
CENTREVILLE (K)	1801	R	ALL ACTIVITIES	5.0
CHURCH HILL	1802	R	ALL ACTIVITIES	2.0
QUEENSTOWN (K)	1803	O	ALL ACTIVITIES	5.0
SUDLERSVILLE (K)	1804	O	ALL ACTIVITIES	5.0
BARCLAY (K)	1805	O	ALL ACTIVITIES	5.0
TEMPLEVILLE (K)	1806	O	ALL ACTIVITIES	5.0
QUEEN ANNE	1807	R	ALL ACTIVITIES	0.5
ST. MARY'S COUNTY				
COUNTY AREA (D)	1900	R	ALL ACTIVITIES	2.0
LEONARDTOWN (K)	1902	R	MOVIES	1.0
			ALL OTHER ACTIVITIES	*10.0
SOMERSET COUNTY				
COUNTY AREA (K)	2000	R	ALL ACTIVITIES	4.0
CRISFIELD (K)	2001	O	ALL ACTIVITIES	4.0
PRINCESS ANNE (K)	2002	O	ALL ACTIVITIES	4.0
TALBOT COUNTY				
COUNTY AREA (A) (K)	2100	R	ALL ACTIVITIES	5.0
EASTON	2101	R	ALL ACTIVITIES	0.5
OXFORD	2102	R	ALL ACTIVITIES	0.5
ST MICHAELS (K)	2103	R	SHOWS & EXHIBITS, BOAT RIDES FISHING & EXCURSIONS, CARNIVAL RIDES	*10.0
			ALL OTHER ACTIVITIES	4.0
TRAPPE (A) (K)	2104	O	ALL ACTIVITIES	5.0
WASHINGTON COUNTY				
COUNTY AREA (D) (G) (K)	2200	R	BINGO	3.0
			ALL OTHER ACTIVITIES	5.0
BOONSBORO (D) (K)	2201	R	ALL ACTIVITIES	4.0
CLEAR SPRING (K)	2202	R	ALL ACTIVITIES	*5.5
FUNKSTOWN (K)	2203	R	ALL ACTIVITIES	5.0
HAGERSTOWN (K)	2204	R	BINGO, THEATRES, OPERAS, CONCERTS	3.0
			CONCESSIONS, BEACHES, CARNIVALS SHOWS & EXHIBITS	5.0
			ALL OTHER ACTIVITIES	*10.0
HANCOCK (K)	2205	R	ALL ACTIVITIES	*10.0
KEEDYSVILLE (D) (G) (K)	2206	O	BINGO	3.0
			ALL OTHER ACTIVITIES	5.0
SHARPSBURG (D) (G) (K)	2207	O	BINGO	3.0
			ALL OTHER ACTIVITIES	5.0
SMITHSBURG (D) (K)	2208	R	AMUSEMENT RIDES, BINGO, CONCESSIONS	1.0
			ALL OTHER ACTIVITIES	5.0
WILLIAMSPORT (K)	2209	R	ALL ACTIVITIES	*10.0

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WICOMICO COUNTY COUNTY AREA (D) (K)	2300	R	PROFESSIONAL BASEBALL	10.0
			ALL ACTIVITIES	*6.0
DELMAR (D) (K)	2301	O	PROFESSIONAL BASEBALL	10.0
			ALL ACTIVITIES	*6.0
HEBRON (D) (K)	2302	O	PROFESSIONAL BASEBALL	10.0
			ALL ACTIVITIES	*6.0
MARDELA SPRINGS (D) (K)	2303	O	PROFESSIONAL BASEBALL	10.0
			ALL ACTIVITIES	*6.0
SALISBURY (K)	2304	R	MOVIES	5.0
			ALL OTHER ACTIVITIES	4.5
SHARPSTOWN (D) (K)	2305	O	PROFESSIONAL BASEBALL	10.0
			ALL ACTIVITIES	*6.0
WILLIARDS (D) (K)	2306	O	PROFESSIONAL BASEBALL	10.0
			ALL ACTIVITIES	*6.0
PITTSVILLE (D) (K)	2307	O	PROFESSIONAL BASEBALL	10.0
			ALL ACTIVITIES	*6.0
FRUITLAND (D) (K)	2308	R	ALL ACTIVITIES	4.0
WORCESTER COUNTY COUNTY AREA (K)	2400	R	ALL ACTIVITIES	3.0
BERLIN	2401	R	ALL ACTIVITIES	2.0
OCEAN CITY (K)	2402	R	ALL ACTIVITIES	3.0
POCOMOKE CITY (K)	2403	R	ALL ACTIVITIES	5.0
SNOW HILL	2404	R	ALL ACTIVITIES	2.0

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FOOTNOTES

- * USE A 5% RATE FOR AN ADMISSIONS AND AMUSEMENT TAX ACTIVITY THAT IS ALSO SUBJECT TO SALES AND USE TAX.

- (A)** TAX AREA EXEMPTS NON-PROFIT COMMUNITY ASSOCIATIONS.

- (B)** TAX AREA EXEMPTS NON-PROFIT GROUPS ORGANIZED TO PRESENT THE ARTS.

- (C)** TAX AREA EXEMPTS NON-PROFIT ATHLETIC ORGANIZATIONS.

- (D)** TAX AREA DOES NOT IMPOSE THE 5-10-15 CENT TAX ON FREE PASSES AND REDUCED RATE ADMISSIONS.

- (E)** TAX AREA EXEMPTS RESTAURANTS WHICH PROVIDE NON-AMPLIFIED ROVING PERFORMERS AS ENTERTAINMENT.

- (F)** TAX AREA EXEMPTS BINGO SPONSORED AND OPERATED BY CHARITABLE ORGANIZATIONS.

- (G)** TAX AREA EXEMPTS GROSS RECEIPTS FROM COIN-OPERATED AMUSEMENT DEVICES.

- (H)** TAX RATE DOES NOT APPLY IF THE 5-10-15 CENT TAX ON FREE PASSES AND REDUCED RATE ADMISSIONS IS PAID.

- (I)** TAX AREA EXEMPTS NON-PROFIT COMMUNITY SWIMMING POOLS.

- (J)** INCLUDES THE USE OF SPORTING OR RECREATIONAL FACILITIES OR EQUIPMENT LOCATED IN BILLIARD PARLORS.

- (K)** USE A 2% RATE FOR AN ADMISSIONS AND AMUSEMENT TAX ACTIVITY THAT IS ALSO SUBJECT TO THE SALES AND USE TAX ON ALCOHOLIC BEVERAGES.