

Admission and Amusement Tax Exemption

Purpose and Description

The admission and amusement tax exemption is designed to encourage artist activity in designated Arts and Entertainment (A&E) Districts. Baltimore City currently has three A&E Districts: (1) Station North; (2) Highlandtown; and (3) Bromo Seltzer.

The 100% tax exemption relates to the admission and amusement tax on any gross receipts levied by a qualified residing artist or A&E enterprise. The exemption is for a period of 10 years from the date the qualifying residing artist or A&E Enterprise registers with the Department of Finance.

Baltimore City Bureau of Revenue Collections Call Center

410-396-3971

BaltimoreCityCollections@baltimorecity.gov

Monday – Friday 8:30 a.m. – 4:30 p.m.

State Comptroller's Office

<https://interactive.marylandtaxes.com/webapps/comptrollercra/entrance.asp>

Legal Reference

Baltimore City Code, Article 28-Taxes, Section 19-4

Registration Process for the Admission and Amusement Tax Exemption

- 1) Fill out the attached application.
- 2) Attach a copy of your Combined Registration Application submitted to the State that establishes your business for tax purposes. For more information, please visit the Comptroller of Maryland's website at: <https://interactive.marylandtaxes.com/webapps/comptrollercra/entrance.asp>. A copy of document is required as part of the registration process with the City for the tax exemption.
- 3) Submit the completed application and all required attachments to:

City of Baltimore

Department of Finance

Bureau of Revenue Collections (BRC)

Abel Wolman Municipal Building, Revenue Accounting - Room 3

200 Holliday Street

Baltimore, Maryland 21202

(443) 984-4051

REGISTRATION FORM FOR ADMISSION AND AMUSEMENT TAX EXEMPTION

1. _____

Business Address

2. _____

Business Reference Number (Block/Lot)

3. _____

Name of Qualifying Residing Artist and/or A&E Enterprise

4. _____

Address of Qualifying Residing Artist and/or A&E Enterprise

5. _____

State Admissions and Amusement Tax Account Number

6. _____

City Retail Vendor License, if applicable

7. _____

City Theater License Number, if applicable

8. _____

Name of Arts & Entertainment District where admission and amusement activity occurs.

9. Submit a copy of the Combined Registration Application that was submitted to the State.

Official Use Only:

Bureau of Revenue Collections

Date inspection requested? _____

Date inspection completed*? _____

*Attach a copy of the inspection ticket to application and forward to Bureau of Revenue Collections

Bureau of Revenue Collections

Date received application from Bureau of Revenue Collections: _____

Date that the exemption request was submitted to the State: _____