

# PROPOSED

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2022, Legislative Day No. 7

Bill No. 32-22

Introduced by Ms. Haire

By the County Council, March 21, 2022

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Introduced and first read on March 21, 2022  
Public Hearing set for April 18, 2022  
Bill Expires on June 24, 2022

By Order: Laura Corby, Administrative Officer

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## A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Admissions and  
2 Amusement Tax – Tax Holiday

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4 FOR the purpose of granting a holiday from the tax on admissions and amusement charges  
5 during certain months and under certain circumstances; and generally relating to  
6 finance, taxation, and budget.

7  
8 WHEREAS, according to Trading Economics, (1) the annual inflation rate in the  
9 United States accelerated to 7.9% in February of 2022, the highest since January of  
10 1982; (2) energy remained the biggest contributor, with gasoline prices surging  
11 38%; (3) inflation accelerated for shelter; food, namely food at home; new vehicles;  
12 used cars and trucks; and medical care services; and (4) excluding volatile energy  
13 and food categories, the CPI rose 6.4%, the most in 40 years; and

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15 WHEREAS, § 4-102 (b) of the Tax-General Article of the State Code authorizes a  
16 county to impose a tax on the gross receipts derived from any admission and  
17 amusement charges and on reduced charges or free admissions; and

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19 WHEREAS, § 4-5-101 of the Anne Arundel County Code imposes a tax on  
20 admission and amusement charges as authorized by State law; and

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22 WHEREAS, citizens and businesses in Anne Arundel County continue to struggle  
23 to meet their financial obligations, in part because of inflation and in part because  
24 of COVID-19; and

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26 WHEREAS, a holiday from the need to pay the admission and amusement tax will  
27 be available to the taxpayer who certifies under oath that the monetary benefit of  
28 not having to pay the tax during the months of August of 2022 and 2023 will be  
29 passed along to the consumer; and

1       WHEREAS, the reduced admission and amusement charges will encourage  
2       additional business and revenue to the taxpayer; and

3  
4       WHEREAS, a reduction of admission and amusement charges will allow more  
5       citizens to enjoy the recreational activities upon which the tax is based; now,  
6       therefore

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8       SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*  
9       That the tax on admissions and amusement charges, as set forth in § 4-5-101 of this Code,  
10      may not be imposed during the months of August of 2022 or August of 2023 if, within 15  
11      days after the date of written notice of this Ordinance, the taxpayer declares under the  
12      penalties of perjury, in a certificate provided to the Controller, that the monetary benefit of  
13      not having to pay the tax in these months will be passed along to the consumer.

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15      SECTION 2. *And be it further enacted,* That the provisions of this Ordinance shall  
16      remain in effect through August 31, 2023, after which it shall stand repealed and, with no  
17      further action required by the County Council, be of no further force or effect.

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19      SECTION 3. *And be it further enacted,* That this Ordinance shall take effect 45 days  
20      from the date it becomes law.