

**CITY OF BALTIMORE
COUNCIL BILL 15-0611
(First Reader)**

Introduced by: President Young, Councilmembers Henry, Middleton, Costello, Kraft, Clarke,
Reisinger, Holton, Curran, Mosby, Scott, Welch

Introduced and read first time: December 10, 2015

Assigned to: Taxation, Finance and Economic Development Committee

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Finance, Board of
Estimates

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Admissions and Amusement Tax – Arena Artistic Performance Exemption**

3 FOR the purpose of exempting certain artistic performances from the admissions and amusement
4 tax; defining certain terms; and generally relating to the admissions and amusement tax.

5 BY adding

6 Article 28 - Taxes
7 Section(s) 19-6
8 Baltimore City Code
9 (Edition 2000)

10 **SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE,** That the
11 Laws of Baltimore City read as follows:

12 **Baltimore City Code**

13 **Article 28. Taxes**

14 **Subtitle 19. Admissions and Amusement Tax**

15 **§ 19-6. EXEMPTIONS – ARENA ARTISTIC PERFORMANCES.**

16 (A) *“ARTISTIC WORK” DEFINED.*

17 IN THIS SECTION, “ARTISTIC WORK” HAS THE MEANING STATED IN STATE ECONOMIC
18 DEVELOPMENT ARTICLE § 4-701(B).

19 (B) *EXEMPTION GRANTED.*

20 THE TAX IMPOSED BY THIS SUBTITLE DOES NOT APPLY TO THE GROSS RECEIPTS FROM ANY
21 ADMISSIONS OR AMUSEMENT CHARGE LEVIED FOR ATTENDANCE OF A PERFORMANCE OR
22 EXHIBITION OF AN ARTISTIC WORK AT THE CITY OWNED ARENA LOCATED AT 201 WEST
23 BALTIMORE STREET.

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.

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1 **SECTION 2. AND BE IT FURTHER ORDAINED,** That the catchlines contained in this Ordinance
2 are not law and may not be considered to have been enacted as a part of this or any prior
3 Ordinance.

4 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the 30th day
5 after the date it is enacted.