



Legislation Details (With Text)

**File #:** 15-0611      **Version:** 0      **Name:** Admissions and Amusement Tax - Arena Artistic Performance Exemption

**Type:** Ordinance      **Status:** Failed - End of Term

**File created:** 12/10/2015      **In control:** City Council

**On agenda:**      **Final action:**

**Enactment date:**      **Enactment #:**

**Title:** Admissions and Amusement Tax - Arena Artistic Performance Exemption FOR the purpose of exempting certain artistic performances from the admissions and amusement tax; defining certain terms; and generally relating to the admissions and amusement tax.

**Sponsors:** President Young, Bill Henry, Sharon Green Middleton, Eric T. Costello, James B. Kraft, Mary Pat Clarke, Edward Reisinger, Brandon M. Scott, Robert Curran, William "Pete" Welch, Nick Mosby, Helen L. Holton

**Indexes:** Admissions and Amusement Tax, Arena, Artistic Performance, Exemptions

**Code sections:**

**Attachments:** 1. 15-0611~1st Reader, 2. Finance 15-0611, 3. City Solicitor 15-0611, 4. 2nd Reader Amendment 15-0611

Date	Ver.	Action By	Action	Result
3/7/2016	0	City Council	Postponed until date certain	
2/29/2016	0	City Council	3rd Reader, for final passage	
2/29/2016	0	Taxation, Finance and Economic Development Committee	Recommended Favorably with Amendment	
2/25/2016	0	Taxation, Finance and Economic Development Committee	Recommended Favorably with Amendment	Pass
2/22/2016	0	Taxation, Finance and Economic Development Committee	Scheduled for a Public Hearing	
12/14/2015	0	The City Council	Refer to Dept. of Finance	
12/14/2015	0	The City Council	Refer to Board of Estimates	
12/14/2015	0	The City Council	Refer to City Solicitor	
12/10/2015	0	City Council	Assigned	
12/10/2015	0	City Council	Introduced	

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

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THE OFFICIAL COPY CONSIDERED BY THE CITY COUNCIL IS THE FIRST READER COPY.  
INTRODUCTORY\*

CITY OF BALTIMORE  
COUNCIL BILL

Introduced by: President Young

A BILL ENTITLED

AN ORDINANCE concerning

**Admissions and Amusement Tax - Arena Artistic Performance Exemption**

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

BY adding

Article 28 - Taxes

Section(s) 19-6

Baltimore City Code

(Edition 2000)

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

Baltimore City Code

Article 28. Taxes

Subtitle 19. Admissions and Amusement Tax

◆ 19-6. EXEMPTIONS ◆ ARENA ARTISTIC PERFORMANCES.

(A) ◆ARTISTIC WORK◆ DEFINED.

IN THIS SECTION, ◆ARTISTIC WORK◆ HAS THE MEANING STATED IN STATE ECONOMIC DEVELOPMENT ARTICLE ◆◆4▲701(B).

(B) EXEMPTION GRANTED.

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

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

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

d1r15-1304~intro/07Dec15  
art28/ArenaExempt/tw

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