



City of Baltimore

City Council
City Hall, Room 408
100 North Holliday Street
Baltimore, Maryland 21202

Legislation Text

File #: 15-0611, Version: 0

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

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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.

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