

**Department of Legislative Services**  
Maryland General Assembly  
2001 Session

**FISCAL NOTE**  
**Revised**

Senate Bill 230 (Harford County Senators)  
Budget and Taxation

Ways and Means

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**Harford County - Admissions and Amusement Tax - Entertainment Businesses**

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This bill limits Harford County from imposing an admissions and amusement tax greater than 1% on gross receipts derived from golf entertainment and drive-in movie entertainment.

The bill is effective July 1, 2001.

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**Fiscal Summary**

**State Effect:** None.

**Local Effect:** Harford County revenues could decrease by \$300,000 each year beginning in FY 2002. County expenditures would not be affected.

**Small Business Effect:** Potential minimal.

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**Analysis**

**Current Law:** Harford County may impose admissions and amusement taxes on golf entertainment and drive-in movie entertainment.

**Background:** Harford County currently imposes a 5% admissions and amusement tax. The county increased the admissions and amusement tax from 1% to 5% effective July 1, 2000. There are eight golf courses, four driving ranges, and two mini-golf courses in the county, and one drive-in movie theater.

**Local Fiscal Effect:** Harford County revenues could decrease by \$300,000 in fiscal 2002 and each year thereafter. Harford County received approximately \$75,000 in admissions and amusement taxes in fiscal 2000 for golf and drive-in movie entertainment. Due to the increase in admissions and amusement tax effective for fiscal 2001, it is estimated that Harford County will receive about \$375,000 in fiscal 2001 in admissions and amusement tax revenue for golf entertainment and drive-in movie entertainment. Limiting the admissions and amusement tax to 1% on golf entertainment and drive-in movie entertainment would thus decrease Harford County revenues by \$300,000.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** HB 210 (Harford County Delegation) - Ways and Means.

**Information Source(s):** Harford County, Department of Legislative Services

**Fiscal Note History:** First Reader – February 7, 2001  
ncs/jr Revised – Senate Third Reader – March 29, 2001

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