

Department of Legislative Services
Maryland General Assembly
2005 Session

FISCAL AND POLICY NOTE

Senate Bill 647

(Harford County Senators)

Budget and Taxation

Ways and Means

Harford County - Admissions and Amusement Tax - Exemptions

This bill exempts activities related to agricultural tourism and roller skating rinks from the Harford County admissions and amusement tax.

The bill takes effect July 1, 2005.

Fiscal Summary

State Effect: None.

Local Effect: Minimal decrease in Harford County admissions and amusement tax revenues. County expenditures would not be affected.

Small Business Effect: Minimal.

Analysis

Current Law: In Harford County, the gross receipts from golf entertainment and drive-in movie entertainment are exempt from the county admissions and amusement tax.

Background: Agricultural tourism refers to the act of visiting a working farm or any agricultural, horticultural, or agribusiness operation for the purpose of enjoyment, education, or active involvement in the activities of the farm or operation.

There is only one roller skating rink in Harford County.

Local Revenues: Harford County does not currently collect admissions and amusement taxes on agricultural tourism. The tax is collected on one roller rink in the county, the Bel Air Roller Rink. Exempting the roller skating rink and agricultural tourism would minimally decrease the admissions and amusement tax revenues collected in Harford County. The actual decrease cannot be estimated at this time but is expected to be minimal. Harford County collected \$432,411 in admissions and amusement taxes in fiscal 2004.

Additional Information

Prior Introductions: None.

Cross File: HB 289 (Harford County Delegation) – Ways and Means.

Information Source(s): Harford County, Comptroller's Office, Department of Legislative Services

Fiscal Note History: First Reader - March 8, 2005
n/hlb

Analysis by: Karen S. Benton

Direct Inquiries to:
(410) 946-5510
(301) 970-5510