

Tax Alert



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21-02

City of Aberdeen, Maryland

Admissions and Amusement Tax Changes

The Council of the City of Aberdeen adopted Ordinance 19-O-09 on June 3, 2019 to decrease the Admissions and Amusement tax on multiplex movie theaters within the City of Aberdeen from the rate of 10% to 6.5%. The ordinance defines multiplex movie theater as a “movie theater with at least four separate screens, that rents or leases its motion picture films through commercial distribution.”

This ordinance became effective June 24, 2019.