

Tax Alert



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21-01

Carroll County, Maryland

Admissions and Amusement Tax Changes

The Board of County Commissioners of Carroll County passed Resolution 1112-2021 on September 23, 2021.

Effective December 1, 2021, be advised that this resolution changes the Admissions and Amusement tax for the Carroll County as follows:

There will be no admissions and amusement tax levied on the gross receipts derived from any admissions and amusement charge imposed on:

All fund-raising activities of volunteer fire companies in Carroll County;

Any activities related to agricultural tourism.