Admissions and Amusement Tax

Tax Alert



Comptroller of Maryland ● Revenue Administration Division ● 110 Carroll Street ● Annapolis, Maryland 21401 410-260-7980 from Central Maryland or 1-800-MDTAXES (1-800-638-2937) from elsewhere in Maryland E-mail: taxhelp@comp.state.md.us ● World Wide Web: www.marylandtaxes.com

16-07

Town of Snow Hill, Maryland Admissions and Amusement Tax Increase

The Mayor and Council of the Town of Snow Hill adopted Resolution No. 2016-02 on May 10, 2016 to increase the Admissions and Amusement tax from the current rate of 2% to 5% on all activities occurring on and after August 1, 2016.

Activities that are subject to both the Admissions and Amusement (5%) and Sales and Use Tax (6%) may not have a combined tax rate exceeding 11%. Activities that sell alcoholic beverages subject to the 9% Sales and Use Tax limit the Admissions and Amusement tax to 2% because of the 11% rate cap.

The tax activity table for August 2016 will be adjusted for the tax rate increase.