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RESOLUTION NO. 24-06

**PERTAINING TO A CHANGE IN THE ADMISSIONS AND AMUSEMENT TAX**

**WHEREAS**, by Resolution Number 18-03, dated May 20, 2003, the Board of County Commissioners imposed a tax of 10% on gross receipts derived from any admissions and amusements as authorized by Section 4-102 of the Tax-General Volume of the Annotated Code of Maryland; and

**WHEREAS**, Section 4-102 of the Tax-General Volume of the Annotated Code of Maryland authorizes the County to charge as much as 10% of the gross receipts derived from any admissions and amusements; and

**WHEREAS**, on May 23, 2006, a duly advertised hearing was conducted concerning the decrease of the admission and amusement tax from 10% to 1%; and

**WHEREAS**, the Board of County Commissioners voted to decrease the admission and amusements tax from 10% to 1%.

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of County Commissioners of Calvert County, Maryland, that pursuant to the authority of Section 4-102 of the Tax-General Volume of the Annotated Code of Maryland, a tax is imposed on the gross receipts derived from any admissions and amusement charge as defined in Section 4-101(b) of the Tax-General Volume of the Annotated Code of Maryland, at the rate of 1%, except as this imposition of tax is limited by the exemptions set forth in Section 4-102 of the Tax-General Volume of the Annotated Code of Maryland; and

**AND BE IT FURTHER RESOLVED**, that the rate of 1% shall remain in effect until changed by resolution of this Board; and

**BE IT FURTHER RESOLVED**, that the new rate of 1% shall become effective on August 1, 2006.


BE IT FURTHER RESOLVED, that the passage of this resolution shall immediately be certified to the Comptroller of the Treasury of the State of Maryland


DONE, this 15 day of June, 2006, by the Board of County Commissioners of Calvert County, Maryland, sitting in regular session.

ATTEST:

BOARD OF COUNTY COMMISSIONERS  
OF CALVERT COUNTY, MARYLAND

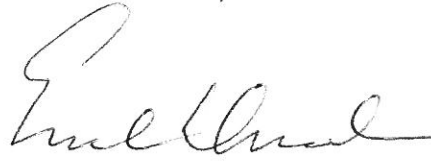
  
Corinne J. Cook, Clerk

  
David F. Hale, President


  
Wilson H. Parran, Vice President

Approved for legal  
sufficiency on 6/13/06  
by

  
Gerald W. Clark

  
Emanuel Demedis  
County Attorney

  
Linda L. Kelley

  
Susan Shaw

Received for Record 6-14 2006  
at 9:10 o'clock A.M. Same day  
recorded in Liber 1075 No. 25  
Folio 68  
ORDINANCE COUNTY COMMISSIONERS

