

ANNE ARUNDEL COUNTY, MARYLAND
OFFICE OF THE BUDGET

BILL NO. 28-17

DATE: March 30, 2017,

FISCAL NOTE

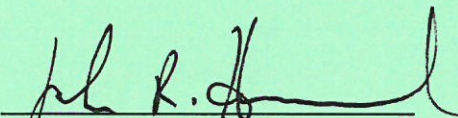
**BILL: AN ORDINANCE CONCERNING: FINANCE, TAXATION AND BUDGET
– ADMISSIONS AND AMUSEMENT TAX - AGRITOURISM**

SUMMARY OF LEGISLATION

Purpose of this legislation is to exempt agritourism operations from the admissions and amusement tax.

FISCAL IMPACT

While the amusement tax collected on agritourism is estimated to be less than \$15,000 annually, removing this tax hurdle may encourage more of our residents to open pumpkin patches, corn mazes, festivals, or on farm food operations. These new operations will likely in turn bring more economic activity to surrounding hotels, restaurants, and other businesses in our rural communities.



John R. Hammond
Budget Officer

3/31/2017

DATE

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