

City of Baltimore's Admissions & Amusement Tax Exemption Electronic Submission Application Process

The Department of Finance has instituted a new **Admissions & Amusement Tax Exemption Application Electronic Submission Process**, which launched September 2024.

Please carefully review the process steps below to successfully use the new electronic process:

1. All Admissions & Amusement Tax Exemption applicants will have to complete the online **Admissions & Amusement Tax Exemption Application**: <https://forms.office.com/g/kXwUwCZZF3?origin=lprLink>
2. Once the Admissions & Amusement Tax Exemption Application is processed, the applicant will receive an email from an assigned Department of Finance staff indicating that the Department of Finance has received your completed application.
3. The assigned Department of Finance staff will provide the applicant, and his/her authorized contacts, with a link to access a dedicated and secured Microsoft OneDrive folder:
 - a. All applicants **must** upload the completed State of Maryland's **Combined Registration Application** (**refer to attached document**)
4. **Below is the anticipated timeline for the exemption process from submission to approval:**
 - a. **3-5 days:** response confirming the application was received and under review.
 - b. **15-30 days:** schedule and complete site inspection of registered business address to confirm that it is located within the Arts & Entertainment District per applicant's submitted application.
 - c. **30-45 days:** approval of exemption or request for additional information, if needed. Applicants will be emailed documents with tax exemption approval.
 - i. **Approved:** The Department of Finance emails the Maryland State Art Council and State Comptroller's Office of the approved Admissions & Amusement Tax Exemption Application.
 - ii. **Missing or non-compliant documentation:** The Department of Finance staff will contact the Qualifying Residing Artist or Primary Contact of the Registered A&E Enterprise. Applicants will have 30 calendar days to comply from the date of notification.

Please note that Admission and Amusement Tax Exemption applicants can still opt to submit by mail the completed Admission and Amusement Tax Exemption Application and Combined Registration Application Form to:

City of Baltimore
Bureau of Revenue Collections
200 Holliday Street, Room 3
Baltimore, MD 21202

ATTN: Admission and Amusement Tax Exemption

For inquiries about your submitted application and site inspections, please contact Tiffany Donovan, tiffany.donovan@baltimorecity.gov or Roosevelt Paden, roosevelt.paden@baltimorecity.gov or call 410-361-9690.

For tax related inquiries, please contact Devlin Tricamo-Palmer, devlin.tricamo-palmer@baltimorecity.gov, or Pedro Aponte, Pedro.Aponte@baltimorecity.gov

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Additional Points of Contact:

Maryland State Art Council: <https://msac.org/programs/arts-entertainment-districts>

State Comptroller's Office:

<https://www.marylandtaxes.gov/>

Email: taxhelp@marylandtaxes.gov;

Call: +1 (800) 638-2937

For Central Maryland: +1 (410) 260-7980