

Bulletin



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Baltimore City Exempts Simulated Slot Machines From Admissions and Amusement Tax

The Mayor and City Council of Baltimore City has enacted an ordinance exempting from the local admissions and amusement tax the operation of simulated slot machines. The exemption becomes effective **January 1, 2011**. Under the ordinance, a simulated slot machine is defined as “any amusement device equipped with a knock-off device that enables an owner or custodian of the device to remove free plays or other game credits accumulated by a winning player”.

All other amusement devices remain subject to the admissions and amusement tax at the rate of 10%. This change does not affect any other activity subject to Baltimore City’s admissions and amusement tax.