

# Bulletin



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**4-08**

## **Howard County Clarifies Admissions & Amusement Tax Rate on Golf Activities**

The Howard County Council approved and passed resolution No. 67-2008 to clarify its intent that the admissions and amusement tax rate of 5% on “Golf Courses”, includes greens fees, driving ranges, and cart rentals, as well as those driving ranges that are independent of a golf course.

The 5% rate on “Golf Courses” took effect on August 1, 2007. The clarified intent of Howard County’s original resolution, as described above, is also effective for taxable activities occurring on or after August 1, 2007.