

Bond Case Briefs

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Carbond, Inc. v. Comptroller of Treasury

Court of Special Appeals of Maryland - July 29, 2020 - A.3d - 2020 WL 4354908

Corporate taxpayer sought judicial review of Tax Court's denial of its refund claim and affirmed the Comptroller's assessments of admissions and amusement taxes. The Circuit Court affirmed the Tax Court's decision. Taxpayer appealed.

The Court of Special Appeals held that taxpayer's electronic gaming devices were "games of entertainment" subject to admissions and amusement taxes.

Coin-operated electronic gaming devices placed in bars, restaurants, and convenience stores throughout city and county were "games of entertainment" subject to admissions and amusement taxes; the refrigerator-sized machines, replete with spinning wheels and lights, inherently involved use of recreational facilities or equipment.