

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND

2009 Legislative Session

Resolution No. CR-44-2009

Proposed by Council Member Harrison

Introduced by Council Member Harrison

Co-Sponsors _____

Date of Introduction June 23, 2009

RESOLUTION

1 A RESOLUTION concerning

2 Admissions and Amusement Tax

3 For the purpose of approving a certain incentive for an event in Prince George's County in the
4 form of a reduction in the amount of the County admissions and amusement tax levy on the
5 event.

6 WHEREAS, Section 4-102(a)(1) of the Tax-General Article of the Annotated Code of
7 Maryland authorizes a county to impose, by resolution, a tax on the gross receipts derived from
8 any admissions and amusement charge in that county; and

9 WHEREAS, Section 4-101(b) of Tax-General Article of the Annotated Code of Maryland
10 defines admissions and amusement charge; and

11 WHEREAS, pursuant to Section 10-206 of the Prince George's County Code, the County
12 imposes an admissions and amusement tax on the gross receipts derived from any admissions
13 and amusement charge, pursuant to Section 4-102(a)(1) of the Tax-General Article of the
14 Annotated Code of Maryland; and

15 WHEREAS, the international music star Paul McCartney is set to perform concerts in six
16 venues around the United States in the summer of 2009, one of which is to be at FedExField,
17 located at 1600 FedEx Way, Landover Maryland 20785, on Saturday, August 1, 2009; and

18 WHEREAS, the closest other venue slated for a performance by Paul McCartney is over
19 200 miles away in New York, New York; and

20 WHEREAS, without an incentive, in the form of a reduction in the amount of the County's
21 admissions and amusement tax, the FedExField would not be selected as a venue; and

22 WHEREAS, the anticipated revenue to be collected from the performance in the form of

1 admissions and amusement tax is approximately \$300,000;

2 WHEREAS, the small number and geographic dispersion of Paul McCartney’s
3 performances will likely result in significant numbers of visitors to Prince George’s County for
4 the performance, and an attendant increase in hotel/motel tax and other revenues to the County;
5 and

6 WHEREAS, the performance by an international music star of the stature of Paul
7 McCartney in Prince George’s County will bring prestige, along with an overall economic
8 benefit to the County; and

9 NOW, THEREFORE, BE IT RESOLVED by the County Council of Prince George’s
10 County, Maryland, that fifty percent (50%) of the admissions and amusement tax authorized by
11 Section 4-102(a)(1) of the Tax-General Article of the Annotated Code of Maryland and imposed
12 by Section 10-206 of the Prince George’s County Code, on the performance of Paul McCartney
13 at FedExField on August 1, 2009, be and hereby is waived.

Adopted this 21st day of July, 2009.

COUNTY COUNCIL OF PRINCE
GEORGE’S COUNTY, MARYLAND

BY: _____
Marilynn M. Bland
Chairperson

ATTEST:

Redis C. Floyd
Clerk of the Council

APPROVED:

DATE: _____ BY: _____
JACK B. JOHNSON
County Executive