

**COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND**

**2009 Legislative Session**

Resolution No. CR-87-2009

Proposed by Council Member Harrison

Introduced by Council Members Harrison, Bland, Campos, Dernoga, Exum,  
Knotts and Turner

Date of Introduction November 10, 2009

**RESOLUTION**

1 A RESOLUTION concerning

2 Admissions and Amusement Tax

3 For the purpose of approving certain incentives for events in Prince George’s County in the form  
4 of a reduction in the amount of the County admissions and amusement tax levy on the events  
5 subject to certain conditions.

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 Prince George’s County Council adopted CR-64-2005 and subsequently  
16 developed a ten-year economic strategy to capitalize on the unique economic development,  
17 private investment, tourism, and the recognition created by the location of a professional sports  
18 stadium, such as FedEx Field; and

19 WHEREAS, hosting major events at FedExField in Prince George’s County will bring  
20 prestige, along with an overall economic benefit to the County including revenues generated  
21 from ancillary tourism activities, attendant increases in hotel/motel tax receipts, and other  
22 revenues to the County; and

1           WHEREAS, competitive market conditions for obtaining lucrative high profile major  
2 events at FedEx Field dictate the use of tax waivers and economic incentives to attract high  
3 grossing events such as the Paul McCartney, the coveted annual Army - Navy , and other non-  
4 professional football events; and

5           WHEREAS, without the incentive in the form a reduction in the amount of admissions and  
6 amusements tax, FedEx Field would not be selected as a venue for major events that will have an  
7 immense economic and civic impact on Prince George's County; and

8           WHEREAS, the Prince George's County Council recognized that the areas immediately  
9 surrounding FedExField will be directly and uniquely impacted as a result of desirable non-  
10 professional football events sought to be held at FedExField ; and

11           WHEREAS, the Prince George's County Government has the responsibility to protect the  
12 interests of the citizens given the magnitude of the operations at FedExField and the direct  
13 impact upon the residents in the Impact Area; and

14           WHEREAS, the County has agreed to waive eighty percent (80%) of the admissions and  
15 amusement tax applicable to the Army-Navy football game scheduled to be played on Saturday,  
16 December 10, 2011: and

17           WHEREAS, the County will create and annually fund a Stadium Impact Area Mitigation  
18 Fund in the amount equal to the admissions and amusement tax on the gross receipts derived  
19 from any admissions and amusement charge for competitively procured contests and special  
20 events held at FedExField, where the tax waiver is exercised pursuant to this Resolution; and

21           WHEREAS, the Prince George's County Council desires to allocate the aforementioned  
22 funds in the form, among others, of localized projects and or grants to one or more charitable,  
23 civic, cultural, public organizations including but not limited to Boys and Girls Clubs,  
24 Government and quasi - governmental organizations, and non profits groups located in and/or  
25 providing services within the Impact Area (see Attachment "A") to alleviate any adverse impact  
26 resulting from events held at FedExField; and

27           SECTION 1. NOW, THEREFORE, BE IT RESOLVED by the County Council of Prince  
28 George's County, Maryland, that an admissions and amusement tax waiver in the amount of  
29 eighty percent (80%) of the admissions and amusement tax authorized by Section 4-102(a)(1) of  
30 the Tax-General Article of the Annotated Code of Maryland and imposed by Section 10-206 of  
31 the Prince George's County Code may be exercised upon the gross receipts derived from the

1 amounts charged for admission on the aforesaid Army-Navy game and, consistent with this  
2 Resolution, other qualifying competitively procured contests, concerts and special events held at  
3 FedExField, in Landover, Maryland; and

4 SECTION 2. BE IT FURTHER RESOLVED by the County Council of Prince George's  
5 County, Maryland, that a graduated admissions and amusement tax waiver of fifty percent (50%)  
6 up to eighty percent (80%) of the admissions and amusement tax authorized by Section 4-  
7 102(a)(1) of the Tax-General Article of the Annotated Code of Maryland and imposed by  
8 Section 10-206 of the Prince George's County Code may be exercised with respect to  
9 competitively procured contests, concerts and special events held at FedExField, in Landover,  
10 Maryland upon the notification by the operators of FedEx Field of a pledge of gross tax receipts  
11 to Prince George's County in the respective amounts and in accordance with the conditions set  
12 forth in this Resolution and Attachment "B" attached hereto; and

13 SECTION 3. BE IT FURTHER RESOLVED by the County Council of Prince George's  
14 County, Maryland, that the admissions and amusement tax waiver authorized by this Resolution  
15 may be exercised for no more than eight (8) events per calendar year held at the FedExField in  
16 Landover, Maryland, where the qualifying waived admissions and amusement tax was added to  
17 the successful bid; and

18 SECTION 4. BE IT FURTHER RESOLVED by the County Council of Prince George's  
19 County, Maryland, that the admissions and amusement tax waiver authorized by this Resolution  
20 may be exercised only upon: (i) written advance notification from the owners of FedExField to  
21 the County Auditor and County Director of Finance certifying the competitive aspects of a  
22 prospective event, the extent of the tax waiver sought and based on projected event capacity and  
23 pricing; the anticipated concomitant admissions and amusement tax yield to Prince George's  
24 County, (ii) notice of successful acquisition of each competitively sought event, and (iii)  
25 subsequent to the conduct of each event, certification of the total admissions and amusement tax  
26 applicable; and

27 SECTION 5. BE IT FURTHER RESOLVED that fifty percent (50%) of admissions and  
28 amusement taxes derived from any such event held at the FedExField pursuant to this Resolution  
29 shall be dedicated to the advancement of the public interests in the stadium Impact Area as  
30 defined in "Attachment A"); and

31 SECTION 6. BE IT FURTHER RESOLVED by the County Council of Prince George's

1 County, Maryland, that fifty percent (50%) up to eighty percent (80%) of the admissions and  
2 amusement tax authorized by Section 4-102(a)(1) of the Tax-General Article of the Annotated  
3 Code of Maryland and imposed by Section 10-206 of the Prince George’s County Code, for  
4 qualifying contests and special events held at FedExField in Landover, Maryland be and hereby  
5 is waived.

Adopted this 10<sup>th</sup> day of November, 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