

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND
2013 Legislative Session

Resolution No. CR-121-2013

Proposed by The Chair (by request – County Executive)

Introduced by Council Member Harrison

Co-Sponsors _____

Date of Introduction October 1, 2013

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 internationally acclaimed Cavalia is set to perform its Odysseo theatrical
16 shows between October 2013 and November 2013 at The Plateau at the National Harbor, located
17 in Fort Washington, Maryland 20745; and

18 WHEREAS, Cavalia selects only a limited number of venues annually across North
19 America; 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 National Harbor site would not be selected as a venue; and

1 WHEREAS, the anticipated revenue to be collected from the performance in the form of
2 admissions and amusement tax is approximately \$175,000; and

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

6 WHEREAS, the performance by an international organization of the stature of Cavalia in
7 Prince George’s County will bring prestige, along with an overall economic benefit to the
8 County, including local contracting and employment opportunities.

9 NOW, THEREFORE, BE IT RESOLVED by the County Council of Prince George's
10 County, Maryland, that seventy percent (70%) of the admissions and amusement tax authorized
11 by Section 4-102(a)(1) of the Tax-General Article of the Annotated Code of Maryland and
12 imposed by Section 10-206 of the Prince George’s County Code, on the performances of
13 Cavalia’s Odysseo at The Plateau at the National Harbor between October 2013 and November
14 2013, be and hereby is waived, provided that the cumulative admissions and amusement taxes
15 paid for the performances shall not be less than \$175,000.

Adopted this 1st day of October , 2013.

COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND

BY: _____
Andrea C. Harrison
Chair

ATTEST:

Redis C. Floyd
Clerk of the Council

APPROVED:

DATE: _____ BY: _____
Rushern L. Baker, III
County Executive