

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND
1998 Legislative Session

Bill No. CB-97-1998
 Chapter No. 75
 Proposed and Presented by The Chairman (by request – Planning Board)
 Introduced by Council Member Del Giudice
 Co-Sponsors _____
 Date of Introduction July 7, 1998

BILL

1 AN ACT concerning

2 Admissions and Amusement Tax

3 For the purpose of exempting all activities of the Maryland-National Capital Park and Planning
 4 Commission, except golf activities, from the admissions and amusement tax and generally
 5 reducing the tax on golf activities.

6 BY repealing and reenacting with amendments:

7 SUBTITLE 10. FINANCE AND TAXATION.

8 Sections 10-206, 10-207, and 10-208,

9 The Prince George's County Code

10 (1995 Edition, 1997 Supplement).

11 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,
 12 Maryland, that Sections 10-206, 10-207 and 10-208 of the Prince George's County Code be and
 13 the same are hereby repealed and reenacted with the following amendments:

14 SUBTITLE 10. FINANCE AND TAXATION.

15 DIVISION 8. TAX ASSESSMENT, LEVY, AND COLLECTION.

16 Subdivision 2. Admissions and Amusement Tax.

17 **Sec. 10-206. Admissions and amusement tax levy; rates.**

18 (a) Pursuant to Section 4-102(a)(1) of the Tax-General Article of the Annotated Code of
 19 Maryland, as amended or recodified from time to time, a tax is imposed on the gross receipts
 20 derived from any admissions and amusement charge as defined in Section 4-101(b) of the Tax-
 21 General Article of the Annotated Code of Maryland, as amended or recodified from time to time,

1 at the rate of ten percent (10%); except as this rate may be limited pursuant to Section 4-105(b)
 2 of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from
 3 time to time; and except that:

4 (1) Gross receipts derived from charges for coin-operated amusement devices shall be
 5 taxed at the rate of five percent (5%); and

6 (2) Gross receipts derived from charges for refreshments, service, or merchandise
 7 sold or served in connection with entertainment at a nightclub or room in a hotel, restaurant, hall,
 8 or other place where dancing privileges, music, or other entertainment is provided shall be taxed
 9 at the rate of one-half of one per centum (1/2%).

10 (3) Gross receipts derived from charges for admission to a golf course for the purpose
 11 of participating in the sport of golf shall be taxed at the rate of five percent (5%).

12 * * * * *

13 **Sec. 10-207. Admissions and amusement tax; exemptions.**

14 (a) In addition to the exemptions provided in Section 4-103 of the Tax-General Article of
 15 the Annotated Code of Maryland, as amended or recodified from time to time, no tax shall be
 16 levied on the gross receipts from any charge for admission to a concert or theatrical event of a
 17 not-for-profit organization organized to present or offer any of the performing arts within the
 18 meaning of Section 4-104(b) of the Tax-General Article of the Annotated Code of Maryland, as
 19 amended or recodified from time to time.

20 (b) No tax shall be levied or collected under the provisions of this Subdivision:

21 (1) Upon gross receipts derived from the amounts charged for admission to a
 22 regional, amateur athletic tournament or tournament event conducted under the auspices of a
 23 recognized amateur or intercollegiate association. Tournament shall mean a series of
 24 competitive athletic events intended to culminate in a winner or team or conference
 25 championship. This exemption does not apply to events which are part of a regular season
 26 schedule; and

27 (2) Upon gross receipts derived from the amounts charged for admission to an event
 28 sanctioned by the United States Olympic Committee to select participants in the International
 29 Olympics or as part of the United States Olympic Festival; and

30 (3) Upon the gross receipts derived from the amounts charged for farm recreational
 31 activities which take place on the premises of working farms.

(4) Upon the gross receipts derived from the amounts charged by The Maryland-National Capital Park and Planning Commission for admission to a place, use of any game of entertainment or recreational or sports facility, use or rental of recreational or sports equipment, or sale of any merchandise, refreshments or services. Notwithstanding the above, admission, use or rental of recreational or sports equipment, or sale of any merchandise, refreshment or services at any golf facility owned and operated or leased and operated by the Maryland-National Capital Park and Planning Commission will not be exempt under the provisions of this section.

Sec. 10-208. Admissions and amusement tax; additional tax.

Pursuant to Section 4-102(a)(2) of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time, there is hereby levied an additional tax on reduced charges or free admissions as set forth in Section 4-105(f) of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time. Notwithstanding the provisions of this Subsection, this additional tax shall not apply to reduced charges or free admission charged or provided [to professional hockey games until July 1, 1988.] by the Maryland-National Capital Park and Planning Commission.

SECTION 2. BE IT FURTHER ENACTED that a copy of this Act shall be sent to the Comptroller of the Treasury of the State of Maryland by the Director of Finance.

SECTION 3. BE IT FURTHER ENACTED that this Act shall take effect forty-five (45) calendar days after it becomes law.

Adopted this 28th day of October, 1998.

COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND

BY: _____
Ronald V. Russell
Chairman

ATTEST:

Joyce T. Sweeney
Clerk of the Council

APPROVED:

DATE: _____ BY: _____
Wayne K. Curry
County Executive

KEY:

Underscoring indicates language added to existing law.

[Brackets] indicate language deleted from existing law.

Asterisks *** indicate intervening existing Code provisions that remain unchanged.

In accordance with Section 411 of the Charter of Prince George's County:

The County Executive having failed to return this Bill within ten (10) days after the date of its presentation to him with either his approval or veto, this Bill became law on 11/20/98.

TO BECOME EFFECTIVE: 1/5/99