

## Prince George's County Council Agenda Item Summary

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**Meeting Date:** 5/18/2010  
**Reference No.:** CR-017-2010  
**Draft No.:** 1  
**Proposer(s):** Campos  
**Sponsor(s):** Campos, Dernoga  
**Item Title:** A Resolution concerning the Prince George's County Arts and Entertainment District - Admissions and Amusement Tax Exemption for the purpose of exempting from the admissions and amusement tax gross receipts from any admissions or amusement charge levied by an arts and entertainment enterprise or qualifying residing artist in an arts and entertainment district; and generally relating to an admissions and amusement tax.

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**Drafter:** Kathleen H. Canning, Legislative Officer  
**Resource Personnel:** Bradley W. Frome, Legislative Aide

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### LEGISLATIVE HISTORY:

<b>Date Presented:</b>		<b>Executive Action:</b>	3/1/2011 S
<b>Committee Referral:</b>	3/2/2010 - PSFM	<b>Effective Date:</b>	
<b>Committee Action:</b>	4/7/2010 - FAV		
<b>Date Introduced:</b>	3/2/2010		
<b>Public Hearing:</b>			
<b>Council Action (1)</b>	5/18/2010 - ADOPTED		
<b>Council Votes:</b>	MB:-, WC:A, SHD:A, TD:A, CE:A, AH:A, TK:A, EO:A, IT:A		
<b>Pass/Fail:</b>	P		
<b>Remarks:</b>			

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### AFFECTED CODE SECTIONS:

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### COMMITTEE REPORTS:

#### Public Safety and Fiscal Management

**Date 4/7/2010**

Committee Vote: Favorable 5-0 (In Favor: Councilmembers Exum, Harrison, Campos, Dean, and Turner)

This resolution provides for the exemption of any qualifying artist or an arts and entertainment enterprise from the assessment of any admission and amusement tax levied on gross receipts from any admission and amusement charge in Prince George's County Arts and Entertainment District (PGCAED).

Pursuant to Section 4-701 through 4-707 of the Economic Development Article of the Annotated Code of Maryland, Prince George's County and four municipal corporations (Brentwood, Hyattsville, Mount Rainier and North Brentwood) approved the establishment of the Arts and Entertainment Districts. The County's admission and amusement tax rate is set at 10%. Three (3) of the four(4) municipalities have imposed 10% admissions and amusement taxes therefore the County's tax is not applied to events in these municipalities. The County admission

and amusement tax is only effective in North Brentwood because it has not imposed the tax at the municipal level.

The Office of Law has reviewed this resolution and finds it to be in proper legislative form with no legal impediments to its adoption.

Since the County's admission and amusement tax is not effective in three (3) of the four (4) municipalities that comprise the PGCAED, there will be no negative or adverse fiscal impact associated with the adoption of CR-17-2010.

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**BACKGROUND INFORMATION/FISCAL IMPACT:**

(Includes reason for proposal, as well as any unique statutory requirements)

This resolution exempts from the admissions and amusement tax gross receipts from any admissions or amusement charge levied by an arts and entertainment enterprise or qualifying residing artist in an arts and entertainment district. Pursuant to Sections 4-701 through 4-707 of the Economic Development Article of the Annotated Code of Maryland, Prince George's County and four municipal corporations approved of the establishment of the Prince George's County Arts and Entertainment District; namely, the County and Hyattsville, Mount Rainier, Brentwood, and North Brentwood.

Pursuant to Section 4-102 (a)(1) of the Tax-General Article of the Annotated Code of Maryland, a county may impose, by resolution, a tax on the gross receipts derived from any admissions and amusement charge in that county. Pursuant to Section 10-206(a) of the Prince George's County Code, Prince George's County has imposed a tax on the gross receipts derived from any admissions and amusement charge as defined in Section 4-101(b) of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time, at the rate of ten percent (10%); and except as this rate may be limited pursuant to Section 4-105(b) of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time.

Pursuant to Section 4-104(e) of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time, a county or a municipal corporation may exempt from the admissions and amusement tax gross receipts from any admissions or amusement charge levied by an arts and entertainment enterprise or qualifying residing artist in an arts and entertainment district.

This resolution exempts from the admissions and amusement tax gross receipts from any admissions or amusement charge levied by an arts and entertainment enterprise or qualifying residing artist in the Prince George's County Arts and Entertainment District

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**CODE INDEX TOPICS:**

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**INCLUSION FILES:**

I-CR-17-2010 Attachments.pdf

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