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COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND

Legislative Session

1992

Bill No. CB-27-

1992

Chapter No.

29

Proposed and Presented by Council Member
MacKinnon

Introduced by Council Member MacKinnon, Bell,
Pemberton,

Del Giudice, Fletcher and
Casula

Co-Sponsors

Date of Introduction May 5,
1992

BILL

AN ACT concerning

Amusement Tax

FOR the purpose of providing an exemption from the amusement tax for gross receipts from admissions to amateur or intercollegiate athletic tournaments held within the County.

BY repealing and reenacting with amendments:

SUBTITLE 10. FINANCE AND TAXATION.

Section 10-210,

The Prince George's County Code

(1987 Edition, 1990 Supplement).

SECTION 1. BE IT ENACTED by the County Council of Prince George's County, Maryland, that Section 10-210 of the Prince George's County Code be and the same is hereby repealed and reenacted with the following amendments:

SUBTITLE 10. FINANCE AND TAXATION.

DIVISION 8. TAX ASSESSMENT, LEVY, AND COLLECTION.

Subdivision 2. Amusement Tax.

Sec. 10-210. Exemptions or exclusions.

(a) No tax shall be levied or collected under the provisions of this enactment as follows:

* * * * *

(5) Upon gross receipts derived from the amounts charged for admission to:

(a) a regional, amateur athletic tournament, or tournament event conducted under the auspices of a recognized amateur or intercollegiate association. Tournament shall mean a series of competitive athletic events intended to culminate in a winner or team or conference championship. This exemption does not apply to events which are part of a regular season schedule; and

(b) an event sanctioned by the United States Olympic Committee to select participants in the International

Olympics or as part of the United States Olympic Festival.

SECTION 2. BE IT FURTHER ENACTED that this act shall take effect forty-five (45) calendar days after the date it becomes law.

Adopted this 2nd day of June, 1992.

COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND

BY:

Richard J. Castaldi
Chairman

ATTEST:

Joyce T. Sweeney
Acting Clerk of the Council

APPROVED:

DATE: _____

BY:
Parris N. Glendening
County Executive

KEY:

Underscoring indicates language added to existing law.