

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND
2010 Legislative Session

Resolution No. CR-17-2010

Proposed by Council Member Campos

Introduced by Council Members Campos and Dernoga

Co-Sponsors _____

Date of Introduction March 2, 2010

RESOLUTION

1 A RESOLUTION concerning
2 Prince George’s County Arts and Entertainment District -
3 Admissions and Amusement Tax Exemption

4 For the purpose of exempting from the admissions and amusement tax gross receipts from any
5 admissions or amusement charge levied by an arts and entertainment enterprise or qualifying
6 residing artist in an arts and entertainment district; and generally relating to an admissions and
7 amusement tax.

8 WHEREAS, pursuant to Sections 4-701 through 4-707 of the Economic Development
9 Article of the Annotated Code of Maryland, Prince George’s County and four municipal
10 corporations approved of the establishment of the Prince George’s County Arts and
11 Entertainment District; namely, the County and Hyattsville, Mount Rainier, Brentwood, and
12 North Brentwood; and

13 WHEREAS, approval of the establishment of the Prince George’s County Arts and
14 Entertainment District by the municipal corporations of Hyattsville, Mount Rainier, Brentwood,
15 and North Brentwood is attached hereto, and is incorporated by reference herein as Attachment
16 A; and

17 WHEREAS, the Prince George’s County Arts and Entertainment District consists of
18 approximately 257 acres of commercial, residential, industrial, mixed-use zones along Route 1 as
19 established in CR-83-2001; and

20 WHEREAS, a map of the Prince George’s County Arts and Entertainment District is
21 attached hereto, and is incorporated by reference herein as Attachment B; and

22 WHEREAS, pursuant to Section 4-102 (a)(1) of the Tax-General Article of the Annotated

1 Code of Maryland, a county may impose, by resolution, a tax on the gross receipts derived from
2 any admissions and amusement charge in that county; and

3 WHEREAS, pursuant to Section 10-206(a) of the Prince George’s County Code, Prince
4 George’s County has imposed a tax on the gross receipts derived from any admissions and
5 amusement charge as defined in Section 4-101(b) of the Tax-General Article of the Annotated
6 Code of Maryland, as amended or recodified from time to time, at the rate of ten percent (10%);
7 and except as this rate may be limited pursuant to Section 4-105(b) of the Tax-General Article of
8 the Annotated Code of Maryland, as amended or recodified from time to time; and

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

14 NOW, THEREFORE, BE IT RESOLVED by the County Council of Prince George's
15 County, Maryland, that pursuant to Section 4-104(e) of the Tax-General Article of the Annotated
16 Code of Maryland, as amended or recodified from time to time, the County exempts from the
17 admissions and amusement tax gross receipts from any admissions or amusement charge levied
18 by an arts and entertainment enterprise or qualifying residing artist in the Prince George’s
19 County Arts and Entertainment District.

Adopted this 18th day of May, 2010.

COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND

BY: _____
Thomas E. Dernoga
Chair

ATTEST:

Redis C. Floyd
Clerk of the Council

Note: Attachments A & B are available as Inclusion Files in LIS