

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND

2003 Legislative Session

Resolution No. CR-56-2003

Proposed by The Chairman (by request – County Executive)

Introduced by Council Members Shapiro and Hendershot

Co-Sponsors _____

Date of Introduction September 9, 2003

RESOLUTION

1 A RESOLUTION concerning

2 Super Bowl XLII (2008) - Taxing Authority Agency Assurance

3 For the purpose of exempting from all taxes, assessments or fees imposed by Prince George's
4 County, Maryland on gross receipts from admission tickets to sporting, cultural or entertainment
5 events during the Super Bowl Period including tax assessments or fees imposed on admission
6 tickets to Super Bowl XLII (2008) and related Official Events and exempting the NFL or any of
7 its Affiliates (including, without limitation, NFL Enterprises, LP, NFL Properties, LLC or NFL
8 Productions) in the conduct of its "Super Bowl activities" from all payroll (unemployment and
9 withholding), income and use taxes ordinarily imposed by Prince George's County, Maryland
10 upon a successful bid by the Washington, D.C. Super Bowl Host Committee for Super Bowl
11 XLII (2008).

12 WHEREAS, the National Football League (the "League") owns, produces and controls the
13 annual professional football championship game known as the "Super Bowl", the largest national
14 annual sporting event held in this country; and National Football League Properties, LLC
15 ("NFLP" or, together with the League, the "NFL") owns, produces and controls the "NFL
16 Experience," and along with other NFL Affiliates owns, produces and controls certain other
17 events associated with the Super Bowl ("Official Events"); and

18 WHEREAS, FedExField (the "Stadium") is located at 1600 FedEx Way, Landover,
19 Maryland 20785; and

20 WHEREAS, Prince George's County, Maryland is desirous of hosting Super Bowl XLII
21 (2008) and related Official Events and has located within its jurisdiction the Stadium and
22 proposed facilities for Official Events; and

1 WHEREAS, the National Football League will be engaged in the sale of admission tickets
2 to Super Bowl XLII (2008) and related Official Events; and

3 WHEREAS, Prince George's County, Maryland has the authority to tax the sale of
4 admission tickets to events within its jurisdiction.

5 SECTION 1. NOW, THEREFORE, BE IT RESOLVED by the County Council of Prince
6 George's County, Maryland, that as requested by the National Football League, and as part of the
7 formal bid of the Washington, D.C. Super Bowl Host Committee with Prince George's County,
8 Maryland to be designated as the site for Super Bowl XLII (2008), with the Stadium and related
9 facilities located in Prince George's County, Maryland, the governing body of Prince George's
10 County, Maryland declares as follows:

11 1. Upon designation of Prince George's County, Maryland as the site for Super
12 Bowl XLII (2008) and related Official Events, with the Stadium and related facilities located in
13 Prince George's County, Maryland, and at all times thereafter, Prince George's County, Maryland
14 guarantees that Super Bowl XLII (2008) and related Official Events shall be exempt from all
15 taxes, assessments or fees imposed by Prince George's County, Maryland on gross receipts from
16 admission tickets to sporting, cultural or entertainment events during the Super Bowl Period
17 including tax assessments or fees imposed on admission tickets to Super Bowl XLII (2008) and
18 related Official Events.

19 2. Upon designation of Prince George's County, Maryland as the site for Super
20 Bowl XLII (2008) and related Official Events, with the Stadium and related facilities located in
21 Prince George's County, Maryland, and at all times thereafter, Prince George's County, Maryland
22 agrees that neither the NFL nor the two participating teams (the "Teams"), nor any director,
23 officer, shareholder, agent, employee or other representative of the NFL or the Teams shall be
24 held accountable for or incur any financial responsibility or liability of any kind or nature
25 whatsoever, in connection with any Prince George's County, Maryland tax assessments on
26 admission tickets to Super Bowl XLII (2008) or related Official Events.

27 3. As part of the consideration herein, Prince George's County, Maryland hereby
28 warrants and agrees to exempt the NFL or any of its Affiliates (including, without limitation,
29 NFL Enterprises, LP, NFL Properties, LLC or NFL Productions) in the conduct of its "Super
30 Bowl activities" from all payroll (unemployment and withholding), income and use taxes
31 ordinarily imposed by Prince George's County, Maryland. "Super Bowl activities" is defined to

1 mean any and all activities, including preparatory site visits in advance of the event; NFL
2 sponsored events during the Super Bowl and activities following the event, carried out by the
3 NFL, its personnel and other authorized NFL agents solely for the purpose of holding the Super
4 Bowl.

5 Prince George's County, Maryland also warrants and agrees that to the extent the NFL or
6 any of its affiliates already has filing requirements in Prince George's County, Maryland that the
7 "Super Bowl activities" contemplated herein shall be treated as separate and distinct from those
8 activities ordinarily carried on in Prince George's County, Maryland and shall not be considered
9 for purposes of allocating or apportioning income or calculating payroll taxes.

10 The exemptions provided herein are not intended to extend to the NFL's use of employees
11 or agents currently located in Prince George's County, Maryland or to those employees or agents
12 hired from within Prince George's County, Maryland to assist in the production of the Super
13 Bowl.

14 Prince George's County, Maryland further warrants and agrees to assist the NFL in its
15 efforts to obtain similar exemptions from all payroll (unemployment and withholding), income
16 and use taxes imposed by other taxing authorities.

17 SECTION 2. BE IT FURTHER RESOLVED that this Resolution shall take effect upon
18 the date of adoption and that Section 1 of this Resolution shall take effect upon the date of
19 receipt of a successful bid by the Washington, D.C. Super Bowl Host Committee for Super Bowl
20 XLII (2008). In the event that the designation of Prince George's County, Maryland as the site
21 for Super Bowl XLII (2008) and related Official Events, with the Stadium and related facilities
22 located in Prince George's County, Maryland does not occur, the provisions of this Resolution
23 shall be deemed null and void and of no further force and effect.

Adopted this 9th day of September, 2003.

COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND

BY: _____
Peter A. Shapiro
Chairman

ATTEST:

Redis C. Floyd
Clerk of the Council

APPROVED:

DATE: _____ BY: _____
Jack B. Johnson
County Executive