

COUNTY COUNCIL OF WICOMICO COUNTY, MARYLAND

2008 Legislative Session

Introduced: Legislative Day No. 23

Adopted: Legislative Day No. 25

Resolution No. 146-2008

Introduced by: The President of the Council at the request of the County Executive.

A RESOLUTION TO EXEMPT INDOOR AND OUTDOOR YOUTH RELATED RECREATION TEAMS AND LEAGUES FROM THE STATE ADMISSIONS AND AMUSEMENT TAX.

WHEREAS, the Tax-General Article of the Annotated Code of Maryland, Section §4-102 authorizes the County to impose, by resolution, a tax on the gross receipts derived from any admissions and amusement charge in the County; and

WHEREAS, the Tax-General Article of the Annotated Code of Maryland, Section §4-101(b)(1)(iii) defines admissions and amusement charge as including use of a recreational and sports facility; and

WHEREAS, the Tax-General Article of the Annotated Code of Maryland, Section §4-105(e) provides that a county may establish different classes of admissions and amusement charges and set different rates of tax for those classes; and

WHEREAS, the County Executive and the County Council recognize that providing the County's youth with organized recreational and athletic activities is of utmost importance; and

WHEREAS, the County Executive and the County Council desire to establish a different class of admissions and amusement charges for indoor and outdoor youth related recreation teams and leagues and furthermore exempt those that provide indoor and outdoor youth related recreation teams and leagues at their facilities from the State admissions and amusement tax connected with these activities.

NOW, THEREFORE, BE IT RESOLVED, by the County Council of Wicomico County, Maryland, that the indoor and outdoor youth related recreation teams and leagues in Wicomico County shall be exempt from the State admissions and amusement tax and Wicomico County Code §203-9, entitled "Exemptions" shall be amended as follows:

CHAPTER 203
TAXATION

ARTICLE IV
ADMISSIONS AND AMUSEMENT TAX

§ 203-9. Exemptions.

C. THE GROSS RECEIPTS DERIVED FROM ANY ADMISSIONS AND AMUSEMENT

CERTIFICATION

This Resolution was Adopted \_\_\_\_, Adopted with Amendments [checked], Failed \_\_\_\_, Withdraw \_\_\_\_, by the County Council on December 10, 2008

Certified by [Signature]
Matthew E. Creamer, Council Administrator

CHARGE IMPOSED ON A YOUTH INDOOR OR OUTDOOR RECREATIONAL TEAM OR LEAGUE SHALL NOT BE TAXED. FOR THE PURPOSES OF THIS PARAGRAPH, THE TERM "YOUTH" SHALL BE DEFINED AS CHILDREN UNDER THE AGE OF EIGHTEEN (18) YEARS.


BE IT FURTHER RESOLVED,

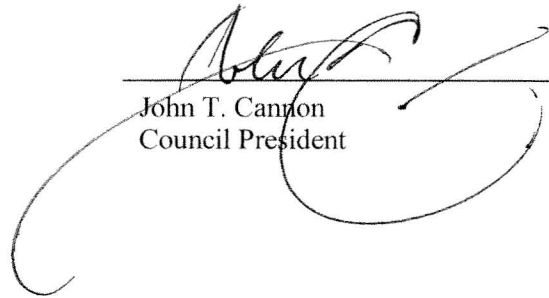
1. ~~This exemption shall be effective retroactively, back to January 1, 2005.~~
- 1.2: That the Comptroller of the Treasury of the State of Maryland shall be given notice of this change in the tax rate.
- 2.3: This Resolution shall take effect sixty (60) days after notice is sent to the Comptroller of the Treasury.

Done at Salisbury, Maryland, this 16<sup>th</sup> Day of December, 2008.

ATTEST:


COUNTY COUNCIL OF  
WICOMICO COUNTY, MARYLAND

  
\_\_\_\_\_  
Matthew E. Creamer  
Council Administrator

  
\_\_\_\_\_  
John T. Cannon  
Council President

CERTIFICATION

This Resolution was Adopted \_\_\_\_, Adopted with Amendments , Failed \_\_\_\_, Withdraw \_\_\_\_ by the County Council on December 16, 2008

Certified by   
\_\_\_\_\_  
Matthew E. Creamer, Council Administrator