

11/10/08  
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COUNTY COUNCIL OF WICOMICO COUNTY, MARYLAND

2008 Legislative Session

Legislative Day No. 25

Resolution No. 158-2008

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

A RESOLUTION TO REDUCE THE STATE ADMISSIONS AND AMUSEMENT TAX RATE FOR INDOOR AND OUTDOOR YOUTH RELATED RECREATION TEAMS AND LEAGUES.

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, provide a reduced tax rate for those that provide indoor and outdoor youth related recreation teams and leagues at their facilities on 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 received a reduced tax rate on the State admissions and amusement tax and Wicomico County Code §203-8, entitled "Tax levied; amount." shall be amended as follows:

CHAPTER 203  
TAXATION

ARTICLE IV  
ADMISSIONS AND AMUSEMENT TAX

CERTIFICATION

This Resolution was Adopted  , Adopted with Amendments  , Failed  , Withdraw  by the County Council on 11/10/08, 2008.

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

§ 203-8. Tax levied; amount.

The County Council, pursuant to the authority granted in the aforesaid §§ 4-102 and 4-105 of the Tax-General Article of the Annotated Code of Maryland, hereby levies a tax at the rate of 6% on the gross receipts of every person, firm or corporation obtained from sources within the County, derived from any admission and amusement charge as defined in § 4-101(b) of the Tax - General Article, of the Annotated Code of Maryland, as amended or recodified from time to time, including amounts charged for:

- A. Admission to a place, including any additional separate charge for admission within an enclosure;
- B. Use of a game of entertainment;
- C. Use of a recreational or sports facility;
- D. Use or rental of recreational or sports equipment; and
- E. Merchandise, refreshments or a service sold or served in connection with entertainment at a nightclub or room in a hotel, restaurant, hall or other place where dancing privileges, music or other entertainment is provided;

Provided, however, that gross receipts derived from charges for admission to activities conducted at the professional baseball stadium shall be taxed at the rate of 10% Gross receipts derived from skyboxes located at the professional baseball stadium shall be determined as follows for the imposition of admission tax: the average price of reserved seats multiplied by the number of seats in the skybox multiplied by the number of games in the season; ; AND

PROVIDED, HOWEVER, THAT THE GROSS RECEIPTS DERIVED FROM ANY ADMISSIONS AND AMUSEMENT CHARGE IMPOSED ON A YOUTH INDOOR OR OUTDOOR RECREATIONAL TEAM OR LEAGUE SHALL BE TAXED AT THE RATE OF ~~4.5%~~ 0%. FOR THE PURPOSES OF THIS PARAGRAPH, THE TERM "YOUTH" SHALL BE DEFINED AS CHILDREN UNDER THE AGE OF EIGHTEEN (18) YEARS.

NOW, THEREFORE, BE IT FURTHER RESOLVED,


1. That the Comptroller of the Treasury of the State of Maryland shall be given notice of this change in the tax rate.
2. 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.

CERTIFICATION


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

Certified by

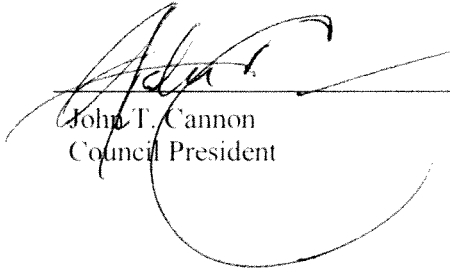
  
Matthew E. Creamer, Council Administrator

ATTEST:

COUNTY COUNCIL OF  
WICOMICO COUNTY, MARYLAND



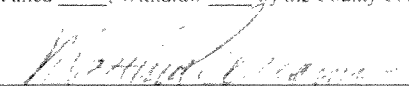
Matthew E. Creamer  
Council Administrator



John T. Cannon  
Council President

CERTIFICATION

This Resolution was Adopted , Adopted with Amendments , Failed , Withdraw  by the County Council on 12/15/08, 2008.

Certified by   
Matthew E. Creamer, Council Administrator