

Introduced: Mr. Putens  
1<sup>st</sup> Reading: April 10, 2006  
Passed: April 24, 2006  
Posted: April 25, 2006  
Effective: April 24, 2006

RESOLUTION NUMBER 1001

A RESOLUTION TO ESTABLISH ADMISSIONS AND AMUSEMENT TAX RATES IN THE CITY OF GREENBELT, MARYLAND, TO TAKE EFFECT JULY 1, 2006

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WHEREAS, Section 4-102 of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time, grants authority to municipalities to impose, by ordinance or resolution, a tax on gross receipts derived from any admissions and amusement charge as defined in section 4-101 (b) and as limited by sections 4-103 (b) and 4-105 (b); and

WHEREAS, Section 4-105 (g) of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time, requires that the municipality give notice to the Comptroller at least 60 days in advance of the effective date of a change in tax rate or class to which a rate applies; and

WHEREAS, Section 19-41 of the Greenbelt City Code levies such a tax and, by amendment of Ordinance No. 1256, provides that the tax rate(s) shall be established by ordinance or resolution; and

WHEREAS, the Greenbelt City Council has determined that it would be beneficial to the City to establish a reduced admissions and amusement tax rate for admissions to motion picture theaters for a temporary period. NOW, THEREFORE,

BE IT RESOLVED that, effective July 1, 2006, the rate of tax levied on the gross receipts derived from any admissions and amusement charge shall be 10%, except that:

(a) Gross receipts derived from a charge for admissions to any motion picture theater shall be taxed at the rate of 1%; and

(b) Gross receipts derived from charges for 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 shall be taxed at the rate of 5%.

BE IT FURTHER RESOLVED that this resolution shall take effect upon passage.

PASSED by the Council of the City of Greenbelt, Maryland, at its regular meeting of April 24, 2006.

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Judith F. Davis, Mayor

ATTEST:

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Kathleen Gallagher, City Clerk