

Introduced: Ms. Mach
1st Reading: February 12, 2007
Passed: February 26, 2007
Posted: February 27, 2007
Effective: February 26, 2007

RESOLUTION NUMBER 1011

A RESOLUTION TO REPEAL RESOLUTION 1001 AND TO ESTABLISH ADMISSIONS AND AMUSEMENT TAX RATES IN THE CITY OF GREENBELT, MARYLAND, TO TAKE EFFECT APRIL 1, 2007

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 provides that the tax rate(s) shall be established by ordinance or resolution; and

WHEREAS, although the rate of tax levied on the gross receipts derived from a charge for admissions to motion picture theaters was reduced for a temporary period, the Greenbelt City Council has determined that it would be beneficial to the City to return to the original rate of 10%. NOW, THEREFORE,

BE IT RESOLVED that, effective April 1, 2007, the rate of tax levied on the gross receipts derived from any admissions and amusement charge shall be 10% with the following exception: 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 February 26, 2007.

Judith F. Davis, Mayor

ATTEST:

Kathleen Gallagher, City Clerk