

Introduced: Mr. Roberts
1st Reading: April 10, 2006
Passed: April 24, 2006
Posted: April 25, 2006
Effective: April 24, 2006

ORDINANCE NUMBER 1266

AN ORDINANCE TO AMEND CHAPTER 19, "TAXATION," OF THE GREENBELT CITY CODE IN ORDER TO REVISE ARTICLE III, "ADMISSIONS AND AMUSEMENT TAX" FOR THE PURPOSE OF PERMITTING THE ESTABLISHMENT OF THE TAX RATE BY ORDINANCE OR RESOLUTION

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 19-41 of the Greenbelt City Code currently levies such a tax and also sets the tax rate; and

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

WHEREAS, making the change in rate would be more easily accomplished by resolution than by amending the City Code by ordinance. NOW, THEREFORE,

BE IT ORDAINED by the Council of the City of Greenbelt, Maryland, that Chapter 19 of the City Code be amended to read as follows:

Chapter 19

TAXATION

* * * * *

ARTICLE III.

ADMISSIONS AND AMUSEMENTS TAX

Sec. 19-41. Generally.

There is levied a tax on the gross receipts derived from any admissions and amusement charge as defined in section 4-101(b) of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time, ~~at the rate of~~

~~ten (10) percent, for which the rate(s) shall be established by ordinance or resolution of the City Council; except as this rate may be limited pursuant to section 4-105(b) of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time; and except that 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 five (5) percent.~~

Sec. 19-42. Additional tax.

There is hereby levied an additional tax on reduced charges or free admissions as set forth in Section 4-105(~~F~~f) of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time.

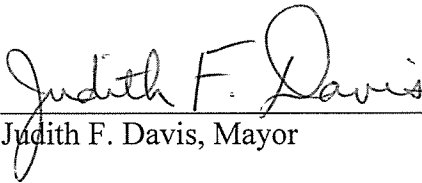
Sec. 19-43. Exemptions.

In addition to the exemptions provided in Section 4-103 of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time, the tax imposed under this article shall not apply to the gross receipts from any charge for admission to a concert or theatrical event of a not for profit group or association that is organized to present or offer any of the performing arts within the meaning of Section 4-104(b) of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time.

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BE IT FURTHER ORDAINED that this ordinance shall be effective immediately upon its passage.

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



Judith F. Davis, Mayor

ATTEST:



Kathleen Gallagher, City Clerk

Key:

Underscoring indicates language added to existing law.

~~Overstriking~~ indicates language deleted from existing law.

Asterisks *** indicate intervening existing Code provisions that remain unchanged.