

# County Council Of Howard County, Maryland

2009 Legislative Session

Legislative Day No. 1

## Resolution No. 5 2009

Introduced by: Greg Fox  
Co-sponsored by: Calvin Ball

A RESOLUTION exempting certain hot air balloon activities from the admissions and amusement tax.

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Introduced and read first time \_\_\_\_\_, 2009.

By order \_\_\_\_\_  
Sheila M. Tolliver, Administrator

Read for a second time at a public hearing on \_\_\_\_\_, 2009.

By order \_\_\_\_\_  
Sheila M. Tolliver, Administrator

This Resolution was read the third time and was Adopted\_\_\_\_, Adopted with amendments\_\_\_\_, Failed\_\_\_\_, Withdrawn\_\_\_\_, by the County Council on \_\_\_\_\_, 2009.

Certified By \_\_\_\_\_  
Sheila M. Tolliver, Administrator

Approved by the County Executive \_\_\_\_\_, 2009

\_\_\_\_\_  
Ken Ulman, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; Underlining indicates material added by amendment

1           **WHEREAS**, Section 4-102 of the Tax-General Article of the Annotated Code of  
2 Maryland authorizes counties to levy, by resolution, a tax on the gross receipts derived from  
3 admissions and amusement charges; and  
4

5           **WHEREAS**, On May 22, 2008, the Howard County Council adopted Resolution No.  
6 56-2008, which set the admissions and amusements tax rate for Fiscal Year 2009; and  
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8           **WHEREAS**, the Howard County Council believes that certain hot air balloon activities  
9 are regulated by federal law and may be exempt from local admissions and amusements taxes;  
10 and  
11

12           **WHEREAS**, the Howard County Council wishes to support hot air balloon enterprises.  
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14           **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,  
15 Maryland this \_\_\_\_ day of \_\_\_\_\_, 2009, that the hot air balloon enterprises are  
16 exempt from the admissions and amusements tax.  
17

18           **AND BE IT FURTHER RESOLVED** by the County Council of Howard County,  
19 Maryland that the following be added to Resolution No.56-2008 on page 2 after line 18:  
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21           “(4) Gross receipts derived from non-tethered hot air balloon activities that are regulated  
22 by the federal government;”  
23

24           **AND BE IT FURTHER RESOLVED** by the County Council of Howard County,  
25 Maryland, that the Council Administrator shall send a copy of this Resolution to the Comptroller  
26 of the Treasury of the State of Maryland.