

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.

Introduced and read first time January 5, 2009.

By order Sheila M. Tolliver SMD
Sheila M. Tolliver, Administrator

Read for a second time at a public hearing on January 21, 2009.

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

This Resolution was read the third time and was Adopted ☒, Adopted with amendments ☐, Failed ☐, Withdrawn ☐, by the County Council on Feb 02, 2009.

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

Approved by the County Executive February 10, 2009

Ken Ulman
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
7

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.
13

14 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
15 Maryland this 2nd day of February, 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:
20

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.