

COUNCIL OF THE CITY OF ABERDEEN
Ordinance No. 19-O-09

Date Introduced: May 6, 2019

Sponsored By: Councilwoman Sandra J. Landbeck and Councilman Steven E. Goodin

Public Hearing: May 20, 2019

Amendments Adopted: None

Date Adopted: June 3, 2019

Date Effective: June 24, 2019

AN ORDINANCE concerning

TAX ON ADMISSIONS TO MULTIPLEX MOVIE THEATERS

FOR the purpose of reducing the admissions and amusement tax on the gross receipts derived from charges for admissions to certain multiplex movie theaters.

BY repealing and reenacting, with amendments
Chapter 482. Taxation
Article II. Admissions and Amusement Tax
Section 482-3
Code of the City of Aberdeen (2010 Edition as amended)

BY adding
Chapter 482. Taxation
Article II. Admissions and Amusement Tax
Section 482-7
Code of the City of Aberdeen (2010 Edition as amended)

SECTION 1. BE IT ENACTED BY THE COUNCIL OF THE CITY OF ABERDEEN, that Section 482-3, of Chapter 482, Taxation, Article II, Admissions and Amusement Tax, of the Code of the City of Aberdeen (2010 Edition as amended), is repealed and reenacted, with amendments, to read as follows:

§ 482-3 Definitions.

For the purposes of this article, the following terms shall have the meanings indicated:

CHARITABLE ORGANIZATION

An organization that is not operated for profit but for the promotion of welfare to others.

MULTIPLEX MOVIE THEATER

A MOVIE THEATER, WITH AT LEAST FOUR SEPARATE SCREENS, THAT RENTS OR LEASES ITS MOTION PICTURE FILMS THROUGH COMMERCIAL DISTRIBUTION.

ROOF GARDEN OR OTHER SIMILAR PLACE

Includes any room in any hotel, restaurant, hall or other place where music or dancing privileges or other entertainment, except mechanical music, radio or television alone and where no dancing is permitted, is afforded to the members, guests or patrons in connection with the serving or selling of food, refreshments or merchandise.

SECTION 2. AND BE IT FURTHER ENACTED BY THE COUNCIL OF THE CITY OF ABERDEEN that new Section 482-7 is added to the Code of the City of Aberdeen (2010 Edition as amended), to be under Chapter 482, Taxation, Article II, Admissions and Amusement Tax, to follow immediately after Section 482-6 and to read as follows:

§ 482-7 TAX ON MULTIPLEX MOVIE THEATERS.

NOTWITHSTANDING THE RATE OF TAX PROVIDED IN § 482-4, THE RATE OF TAX IMPOSED ON THE GROSS RECEIPTS DERIVED FROM THE CHARGES FOR ADMISSIONS AT A MULTIPLEX THEATER IS 6.5%.

SECTION 3. AND BE IT FURTHER ENACTED BY THE COUNCIL OF THE CITY OF ABERDEEN that this Ordinance shall become effective at the expiration of twenty (20) calendar days following adoption.

EXPLANATION:

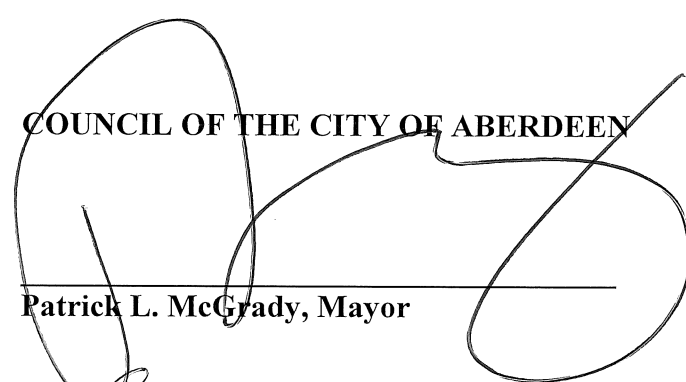
CAPITALS INDICATE MATTER ADDED TO EXISTING LAW
((Double Parenthesis)) indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike-Out~~ indicates matter stricken from bill by amendment or deleted from the law by amendment.

* * * indicates existing unmodified text omitted from Ordinance

COUNCIL OF THE CITY OF ABERDEEN



Patrick L. McGrady, Mayor



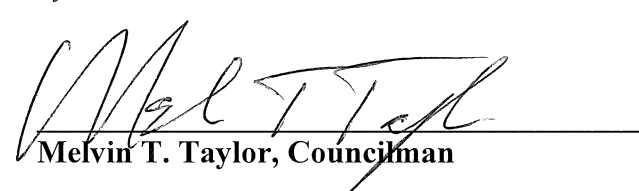
Steven E. Goodin, Councilman



Sandra J. Landbeck, Councilwoman




Timothy W. Lindecamp, Councilman



Melvin T. Taylor, Councilman

ATTEST:

SEAL:



Monica A. Correll, City Clerk

Date June 3, 2019