

**COUNTY COUNCIL OF CECIL COUNTY**  
**LEGISLATIVE SESSION DAY 2018-21**  
**RESOLUTION NO. 46-2018 AS AMENDED**

**Title of Resolution:** Great Wolf Lodge –Hotel Rental Tax – Administrative Fee Waiver

**Synopsis:** A Resolution waiving, for a period of twenty five (25) years, the County's Five Percent (5%) administrative fee on hotel tax administration as part of a development incentive package for a new "Great Wolf Lodge" on 44+/- acres of land within the Perryville Hotel Taxing District Limits along Overlook Parkway adjacent to Hollywood Casino.

**Introduced by:** Council President at the request of the County Executive

**Introduced and ordered posted on:** December 18, 2018

**Public Hearing scheduled on:** January 15, 2019 at 7:00 p.m.

**Scheduled for consideration:** February 5, 2019

By: James Massey  
Council Manager

**PUBLIC HEARINGS**

Notice of time and place of public hearing and title of this Resolution having been posted on December 18, 2018 at the County Administration Building, 200 Chesapeake Blvd., Elkton, Maryland, and having been published on January 2, 2019 and January 9, 2019. A public hearing was held on January 15, 2019 and concluded on January 15, 2019.

By: James Massey  
Council Manager

**Explanation:** CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
Strike Through indicate language deleted.  
Underlining indicates language added by amendment.  
~~Double Strike Through~~ indicates language deleted by amendment.

**RESOLUTION NO. 46-2018**  
**Great Wolf Lodge –Hotel Rental Tax – Administrative Fee Waiver**

1           **WHEREAS**, Section 20-403 of the Local Government Article, Annotated Code of Maryland,  
2 provides that a county may impose, by resolution or ordinance, a hotel rental tax; and

3           **WHEREAS**, the Great Wolf Lodge Project (the ‘Project’) seeks to undertake this development  
4 project in the Town of Perryville on 44+/- acres of land along Overlook Parkway adjacent to Hollywood  
5 Casino; and

6           **WHEREAS**, the Project is anticipated to create approximately 400 to 600 jobs, comprised of any  
7 combination of full time and part time jobs by July 1, 2022; and

8           **WHEREAS**, total Project costs are estimated to be approximately \$180,000,000 to \$200,000,000;  
9 and

10           **WHEREAS**, Section 20-405(B) of the Local Government Article, Annotated Code of Maryland,  
11 Cecil County, Maryland (the ‘County’) may deduct up to 5% of the revenue for administrative cost  
12 associated with a hotel rental tax, and

13           **WHEREAS**, the County has, at all times pertinent hereto up through the date of this Resolution,  
14 deducted 5% of the revenue generated by the Hotel Tax for administrative costs; and

15           **WHEREAS**, the County Executive (the ‘Executive’) now requests that the County Council waive,  
16 for a period of twenty-five (25) years, the County’s Five Percent (5%) administrative fee on hotel tax  
17 administration as part of the Project.

18           ~~**NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND,**~~  
19 ~~that a Fifty Percent (50%) credit is approved for a duration of Twenty Five (25) years, not to exceed~~  
20 ~~\$4,500,000, on the County personal property tax for the new Great Wolf Lodge on 44+/- acres of land~~  
21 ~~along Overlook Parkway adjacent to Hollywood Casino in the Town of Perryville, Cecil County,~~  
22 ~~Maryland.~~

23           **NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND,**  
24 **that, for a period of twenty-five (25) years after occupancy, the County’s waiver of its Five Percent**  
25 **(5%) administrative fee on hotel tax administration as part of a development incentive package in**  
26 **furtherance of the Great Wolf Lodge project on 44+/- acres of land within the Perryville Hotel Taxing**  
27 **District Limits along Overlook Parkway adjacent to Hollywood Casino is hereby approved.**

28           **AND BE IT FURTHER RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND**, that  
29 the County Executive and Director of Finance will cause the property tax to be collected in the manner  
30 provided by law.

Great Wolf Lodge –Hotel Rental Tax – Administrative Fee Waiver

31           **AND BE IT FURTHER RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND,** that  
32 the aforesaid property tax shall be effective upon occupancy.  
33           **AND BE IT FURTHER RESOLVED** that this Resolution shall take effect on the date of its passage  
34 by the County Council of Cecil County, Maryland.

**INTRODUCED: December 18, 2018**

**ADOPTED: February 5, 2019**

ATTEST:

  
James Massey  
Council Manager

  
\_\_\_\_\_  
Robert Meffley  
President of the Council

**COUNTY COUNCIL OF CECIL COUNTY, MARYLAND  
LEGISLATIVE SESSION 2019-02**

**AMENDMENT NO. 1  
TO RESOLUTION NO. 46-2018**

**Title:** Great Wolf Lodge – Hotel Rental Tax – Administrative Fee Waiver

**Synopsis:** To correct language in original legislation to clarify the terms of the fee waiver.

**Introduced by:** Council President on behalf of the County Executive

On page 2, lines 18-22, delete the following in its entirety:

**“NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND,** that a Fifty Percent (50%) credit is approved for a duration of Twenty-Five (25) years, not to exceed \$4,500,000, on the County personal property tax for the new Great Wolf Lodge on 44+/- acres of land along Overlook Parkway adjacent to Hollywood Casino in the Town of Perryville, Cecil County, Maryland.”

On page 2, lines 18-22, insert the following:

**“NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND,** that, for a period of twenty-five (25) years after occupancy, the County’s waiver of its Five Percent (5%) administrative fee on hotel tax administration as part of a development incentive package in furtherance of the Great Wolf Lodge project on 44+/- acres of land within the Perryville Hotel Taxing District Limits along Overlook Parkway adjacent to Hollywood Casino is hereby approved.

Amendment 1

Motion by: *Coutz*

Seconded by: *Gregory*

Vote on amendment: 5 to approve

0 to reject