Agenda - Council - November 26, 2003

Report - Standing Committee on Fiscal Issues - November 4, 2003

Item No. 1 Entertainment Funding By-law Exemption - November 2003
File FL-6

STANDING COMMITTEE RECOMMENDATION:

On November 19, 2003, the Executive Policy Committee concurred in the recommendation of the Standing Committee on Fiscal Issues and submits the following to Council:

1. That the following amusement and/or place of amusement, which meets the criteria set forth in Schedule "B" of The Entertainment Funding By-Law No. 7710/2000, be listed in Schedule "A":

   A. "Tribute to Nia Vardalos" to be held by The Hellenic Greek Orthodox Church of Winnipeg Inc. at the Pantages Playhouse Theatre on December 20, 2003.

2. That the City Solicitor/Manager of Legal Services be directed to prepare the necessary amending By-law in accordance with the foregoing for submission directly to Council.

3. That the Proper Officers of the City be authorized to do all things necessary to implement the intent of the foregoing.

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DECISION MAKING HISTORY:

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On November 19, 2003, the Executive Policy Committee concurred in the recommendation of the Standing Committee on Fiscal Issues and submitted the matter to Council.

STANDING COMMITTEE RECOMMENDATION:

On November 4, 2003, the Standing Committee on Fiscal Issues concurred in the administrative recommendation and submitted its recommendation to Executive Policy Committee and Council.

ADMINISTRATIVE REPORT

RE: RECOMMENDATIONS FOR ENTERTAINMENT FUNDING BY-LAW EXEMPTION – NOVEMBER 2003

FOR SUBMISSION TO: Standing Committee On Fiscal Issues

ORIGINAL REPORT SIGNED BY: Chief Financial Officer

REPORT DATE: October 24, 2003

RECOMMENDATION(S):

That the following amusement and/or place of amusement, which **meets** the criteria set forth in Schedule "B" of The Entertainment Funding By-Law No. 7710/2000, be recommended to Council for listing in Schedule "A":

1. "Tribute to Nia Vardalos" to be held by The Hellenic Greek Orthodox Church of Winnipeg Inc. at the Pantages Playhouse Theatre on December 20, 2003.

REPORT SUMMARY

Key Issue(s):

- The application received from The Hellenic Greek Orthodox Church of Winnipeg Inc. for exemption from the Entertainment Funding Tax has met the criteria set forth in Schedule "B" of The Entertainment Funding By-Law No. 7710/2000.

Implications of the Recommendation(s):

General Implications

	None
	For the organization overall and/or for other departments
X	**For the community and/or organizations external to the City**
	Involves a multi-year contract

Comment(s): The organization recommended for approval provides services to benefit a specific ethnic group and the community as a whole.

Policy Implications

X	**No**
	Yes

Comment(s):

Environmental Implications:

X	**No**
	Yes

Comment(s):

Human Resources Implications:

X	**No**
	Yes

Comment(s):

Financial implications

X	**Within approved current and/or capital budget**
	Current and/or capital budget adjustment required

Comment(s): The financial impact of approving the application for exemption from the entertainment funding tax is unknown. The tax revenue that could be generated from the event hosted by the organization cannot be quantified because the event has not yet occurred.

REPORT

REASON FOR THE REPORT:

Council must approve all Entertainment Funding By-Law exemptions.

HISTORY:

The Entertainment Funding By-Law No. 7710/2000 was adopted in September 2000, wherein the former Amusement Tax By-law was replaced. A report to the Standing Committee on Fiscal Issues is prepared for each scheduled meeting if

an application for exemption is received. The report was first submitted for the meeting of January 16, 2001 and for each meeting thereafter as required.

DISCUSSION:

An amusement or place of amusement may be listed in Schedule "A" where an organization has submitted an application for exemption. Listings are intended to assist locally based charitable and not-for-profit cultural or athletic organizations in producing entertainment and sporting events with admission prices at a level which will encourage a broad audience. Listings are not intended to apply where an amusement is held for fund raising events in which the performers or promoters profit or where the exemption would result in for-profit gain.

The Administration has conducted a thorough review of the application received for exemption from the Entertainment Funding By-law in accordance with the criteria set in Schedule "B" of By-Law No. 7710/2000. It is recommended that Council approve listing in Schedule "A" for The Hellenic Greek Orthodox Church of Winnipeg Inc. with respect to the Entertainment Funding Tax exemption for the event "Tribute to Nia Vardalos" to be held at the Pantages Playhouse Theatre on December 20, 2003 as the organization has satisfied the criteria set forth in Schedule "B ".

FINANCIAL IMPACT STATEMENT - Date: October 24, 2003

The financial impact of approving the application for exemption from the entertainment funding tax is unknown. The tax revenue that could be generated from the event hosted by this organization cannot be quantified because the event has not yet occurred.

"Original signed by Carrie Erickson"
Carrie Erickson
Manager of Finance & Administration

IN PREPARING THIS REPORT, THERE WAS CONSULTATION WITH AND CONCURRENCE BY:

THIS REPORT SUBMITTED BY:

Department: Corporate Finance Department
Division: Taxation & Revenue
Prepared by: Mel Chambers, A/Manager of Taxation and Revenue

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