

RESOLUTION NUMBER R- 291572

ADOPTED ON MAY 04 1999

WHEREAS, the National Football League (the "League") owns, produces and controls the annual professional football championship game known as the "Super Bowl," the largest national annual sporting event held in this country; and National Football League Properties, Inc. ("NFLP" or, together with the League the "NFL") owns, produces, and controls the "NFL Experience" and other events hosted by NFLP associated with the Super Bowl ("Official Events"); and

WHEREAS, the City of San Diego is desirous of hosting Super Bowl XXXVII and related Official Events and has located within its jurisdiction QUALCOMM Stadium (the "Stadium") and proposed facilities for Official Events; and

WHEREAS, the NFL will be engaged in the sale of admission tickets to Super Bowl XXXVII and related Official Events; and

WHEREAS, the City, the State of California (the "State"), and the County of San Diego (the "County") have the authority to tax the sale of admission tickets to events within their respective jurisdictions; NOW THEREFORE,

BE IT RESOLVED, as requested by the NFL, and as part of the formal bid of the City to be designated as the site for Super Bowl XXXVII, the City declares as follows:

1. Upon designation of the City as the site for Super Bowl XXXVII, and at all times thereafter, the City agrees that Super Bowl XXXVII and related Official Events shall not be liable


for any taxes, assessments or fees imposed by the City on gross receipts from admission tickets to sporting, cultural or entertainment events. Except as otherwise provided in the City's formal bid for Super Bowl XXXVII, in the event the City, State or the County imposes any taxes, assessments or fees on gross receipts from admission tickets to sporting, cultural or entertainment events, the City agrees that it shall pay all such taxes, assessments and fees on behalf of the NFL and the two participating teams (the "Teams").

2. Except as otherwise provided in the City's formal bid for Super Bowl XXXVII pursuant to Section 1, above, the City agrees that neither the NFL nor the Teams, nor any director, officer, shareholder, agent employee or other representative of the NFL or the Teams shall be held accountable for or incur any financial responsibility or liability of any kind or nature whatsoever, in connection with any tax assessments on admission tickets to the Super Bowl or related Official Events.

3. The City hereby agrees, except as otherwise provided in the City's formal bid, to pay on behalf of the NFL or any of its affiliates (NFL Enterprises, NFL Properties, Inc. or NFL Films, Inc.) any and all taxes ordinarily imposed by the City on the conduct of the NFL's "Super Bowl activities." "Super Bowl activities" is defined to mean any and all activities, including preparatory site visits in advance of the event; NFL sponsored events during the Super Bowl and activities following the event, carried out by the NFL, its personnel and other authorized NFL agents solely for the purpose of holding the Super Bowl.

BE IT FURTHER RESOLVED, that the City further warrants and agrees to assist the NFL in its efforts to obtain exemptions from all payroll (unemployment and withholding), income and use taxes imposed by the State and the County.

APPROVED: CASEY GWINN, City Attorney

By 
Kelly J. Salt
Deputy City Attorney

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