

**3.20.020 – Tax**

- A. There is levied and imposed upon every person who pays an admission charge to any place located within the city limits a tax of ten percent of each admission charge at the place exclusive of other state or federal taxes; provided, however, that the tax shall not apply or be imposed upon any consumer attending or participating in:
  - 1. Not-for-profit religious or charitable institutions, societies or organizations; provided, however, that no part of the net earnings is retained or retainable by the owner;
  - 2. Grammar, junior high and high schools located within the city;
  - 3. Governmental units, boards, commissions, and bodies duly organized under the laws of the city, state of Illinois, and/or United State of America.
- B. The ultimate incidence of and liability for payment of the tax shall be borne by the person who seeks participation or admission to any such place, that person referred to in this chapter as "consumer."
- C. The tax levied in this chapter shall be paid in addition to any and all other taxes and charges. It shall be the duty of every person receiving an admission charge upon which a tax is levied under this chapter to secure the tax from the consumer, to act as trustee for and on account of the city, and to pay over to the city comptroller the tax under procedures prescribed by the city comptroller or as otherwise provided in this chapter.
- D. Every person required to collect the tax levied by this chapter shall secure the tax from the consumer at the time he collects the admission charge.
- E. As an alternative to the individual collection of admission tax, an owner can elect to pay yearly lump sum amount in satisfaction shall be calculated by assessing the highest yearly amount of admissions tax paid over the owner's last three fiscal years plus an adjustment which reflects the Consumer Price Index. This alternative form of admission tax payment lies within the sole discretion of the City and, in the event of change of circumstances; the City retains the right to impose the per capita admissions tax system delineated in the remainder of this section.

(2006-M-52 : § 1; 1981-M-12 : § 1 (part))