

## 3.20 – Admissions Tax

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### 3.20.010 – Definitions

For the purpose of this chapter, whenever any of the following words, terms, or definitions are used in this chapter, they shall have the meaning ascribed to them in this section:

- A. "Owner" means any person or persons having a sufficient proprietary interest in conducting the operation at a place so as to entitle such a person to all or a portion of the net receipts thereof.
- B. "Person" means any natural person, trustee, court-appointed representative, syndicate, association, partnership, firm, club, company, corporation, business trust, institution, agency, contractor, supplier, vendor, vendee, operator, user or owner, or any officers, agents, employees or other representative, acting either for himself or herself or for any other person in any capacity, or any other entity recognized by law as the subject of rights and duties. The masculine, feminine, singular or plural is included in any circumstances.
- C. "Place" means any circuses, carnivals, amusement parks, fairs, exhibitions or shows of hawkers, peddlers, itinerant merchants and transient vendors of merchandise, and markets providing an exhibition, show or amusement by displaying merchandise of more than one vendor.
- D. "Admission charge" means any charge for the right or the privilege to enter any place; it includes a charge made for season tickets or subscriptions. "Admission charge" also includes all parking charges where the charge for persons is determined per automobile.

(1981-M-12 : § 1 (part))

## 3.20 Admissions Tax

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### 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))

### 3.20.030 – Books and records

The comptroller or any person certified as his or her delegate may enter the premises of the place for inspection and examination of books and records in order to effectuate the proper administration of this chapter and to assure the enforcement of the collection of the tax imposed. It is unlawful for any person to prevent, hinder, or interfere with the comptroller or his or her duly authorized delegate in the discharge of his or her duties and the performance of this chapter. It shall be the duty of every owner to keep accurate and complete books and records to which the comptroller or his or her delegate shall at all times have full access, which records shall include a daily sheet showing:

- A. The number of admission charges charged within the twenty-four-hour period; and
- B. The actual admission charge tax receipts collected for the date in question.

(1981-M-15 : § 1; 1981-M-12 : § 1 (part))

### 3.20.040 – Transmittal of tax revenue

- A. The owner or owners of each place within the city shall file tax returns showing tax receipts received on forms prescribed by the comptroller. The returns shall be due on or before the last day of the calendar month succeeding the end of the monthly filing period.
- B. The first taxing period for the purpose of this chapter shall commence on July 1, 1981, and the tax return and payment for such period shall be due on or before August 31, 1981. Thereafter, reporting periods and tax payments shall be in accordance with the provisions of this chapter. At the time of filing the returns, the owner shall pay to the comptroller all taxes due for the period to which the tax return applies.
- C. If for any reason any tax is not paid when due, a penalty at the rate of one percent per month or portion thereof, from the date of delinquency shall be added and collected.

(1981-M-12 : § 1 (part))

### **3.20.050 – Collection**

Whenever any person fails to pay any tax as provided in this chapter, the corporation counsel shall, upon the request of the city comptroller, bring or cause to be brought an action to enforce the payment of the tax on behalf of the city in any court of competent jurisdiction.

(1981-M-12 : § 1 (part))

### **3.20.060 – Proceeds of tax and fines**

All proceeds resulting from the imposition of the tax under this chapter, including penalties, shall be paid into the treasury of the city and shall be credited to and deposited in the corporate fund of the city.

(1981-M-12 : § 1 (part))

### **3.20.070 – Suspension of licenses**

If the mayor, after hearing held by him or for him, finds that any person has willfully avoided payment of the tax imposed by this chapter, he may suspend or revoke all city licenses held by such tax evader. The owner, manager, or operator of the place shall have an opportunity to be heard at such hearing to be held not less than five days after notice of the time and place of the hearing to be held, addressed to the owner at his last known place of business.

(1981-M-12 : § 1 (part))

### **3.20.080 – Printing of price on ticket**

The price (exclusive of the taxes to be paid by the person paying for admission) at which every admission ticket or card is sold shall be conspicuously and indelibly printed, written, or stamped on the face or back of that part of the ticket which is taken up by the management of the place to which admission is granted.

(1981-M-12 : § 1 (part))

### **3.20.090 – Temporary or transient places charging admissions - Permit and bond required**

- A. Every person paying an admission to a temporary or transient place as defined in Section 3.20.010 shall also be subject to the tax levied by this chapter, and every person operating or conducting such a temporary or transient place shall collect and remit such tax as provided in this chapter.
- B. Prior to conducting such a temporary or transient place, a permit shall first be obtained from the city comptroller. Every person conducting such temporary or transient place shall file a statement and remittance covering the taxes collected on the day following the conclusion of operations or at such reasonable time or times as the city comptroller determines; provided, however, that before a permit shall be issued under this section, the applicant for the same shall deposit with the city comptroller a sum of money, or bond in lieu thereof, conditioned upon the faithful compliance with the provisions of this section, in an amount to be determined by the city comptroller as sufficient to cover the amounts which shall become due and owing to the city upon the conclusion of temporary or transient operations.

(1981-M-12 : § 1 (part))

### **3.20.100 – Determination of tax due by city collector**

If any person required to collect and remit the tax imposed by this chapter fails to file a statement and a remittance, or if the city comptroller has reasonable cause to believe that an erroneous statement has been filed, the city comptroller may proceed to determine the amount due to the city and in connection therewith shall make such investigations and take such testimony and other evidence as may be necessary; provided, however, that notice and opportunity to be heard be given any person who may become liable for the amount owing prior to any determination by the city comptroller.

(1981-M-12 : § 1 (part))

### **3.20.110 – Rules and Regulations**

The city comptroller shall have power to adopt rules and regulations not inconsistent with the provisions of this chapter for the purposes of carrying out and enforcing the payment, collection and remittance of the tax levied in this chapter, and a copy of such rules and regulations shall be on file and available for public examination in the city comptroller's office. Failure or refusal to comply with any rules and regulations promulgated under this section shall be deemed a violation of this chapter.

(1981-M-12 : § 1 (part))

### **3.20.120 – Penalties**

Any person found guilty of violating, disobeying, omitting, neglecting, or refusing to comply with, or resisting or opposing the enforcement of any of the provisions of this chapter, except when otherwise specifically provided, upon conviction thereof, shall be punished by a fine of not less than two hundred dollars nor more than three hundred dollars for the first offense and not less than three hundred dollars nor more than five hundred dollars for the second and each subsequent offense in any one-hundred-eight-day period.

(1981-M-12 : § 1 (part))

### **3.20.130 – Purpose of penalties**

The purpose of imposing the penalties set out in Section 3.20.120 is to insure the integrity of the collection process established pursuant to this chapter.

(1981-M-12 : § 1 (part))