

ORDINANCE NO. 1981-M- 12

AN ORDINANCE LEVYING A TAX ON PERSONS PAYING ADMISSIONS TO ANY PLACE; FIXING THE AMOUNT AND PROVIDING FOR THE COLLECTION THEREOF; AND PRESCRIBING PENALTIES FOR VIOLATION OF THE ORDINANCE.

DATE OF PUBLICATION 6/10/81
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REFER TO:
MINUTES 6-1-81
PAGE _____

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ST. CHARLES, KANE AND DU PAGE COUNTIES, ILLINOIS, AS FOLLOWS:

1. That Title 3 of the St. Charles Municipal Code be and is hereby amended by adding Chapter 3.20, "Admissions Tax" as follows:

"CHAPTER 3.20 - ADMISSIONS TAX.

Sec. 3.20.010. DEFINITIONS.

For the purpose of this ordinance, whenever any of the following words, terms, or definitions are used herein, 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" shall mean 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". The term "admission charge" shall mean any charge for the right or the privilege to enter any place; it shall include a charge made for season tickets or subscriptions. The term "admission charge" shall also include all parking charges where the charge for persons is determined per automobile.

Sec. 3.20.020. TAX.

A. There is hereby levied and imposed upon every person who pays an admission charge to any place located within the City limits of the City of St. Charles a tax of ten (10) percent of each admission charge at said place exclusive of other state or federal taxes; provided, however, that said 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 are retained or retainable by the owner.

(2) grammar, junior high and high schools located within the City of St. Charles

(3) governmental units, boards, commissions, and bodies duly organized under the laws of the City of St. Charles, State of Illinois, and/or United States of America.

B. The ultimate incidence of and liability for payment of said tax shall be borne by the person who seeks participation or admission to any such place, said person hereinafter referred to as "consumer".

C. The tax herein levied 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 ordinance to secure said tax from the consumer, to act as trustee for and on account of the city, and to pay over to the city comptroller said tax under procedures prescribed by the city comptroller or as otherwise provided in this ordinance.

D. Every person required to collect the tax levied by this ordinance shall secure said tax from the consumer at the time he collects the admission charge.

Sec. 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 ordinance and to assure the enforcement of the collection of the tax imposed. It shall be 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 ordinance. 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:

(1) The number of admission charges charged within the twenty-four hour period, and

(2) The actual amusement charge tax receipts collected for the date in question.

Sec. 3.20.040. TRANSMITTAL OF TAX REVENUE.

A. The owner or owners of each place within the City of St. Charles 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 ordinance 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 ordinance. At the time of filing said 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 (1) percent per month or portion thereof, from the day of delinquency shall be added and collected.

Sec. 3.20.050. COLLECTION.

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

Sec. 3.20.060. PROCEEDS OF TAX AND FINES.

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

Sec. 3.20.070. SUSPENSION OF LICENSES.

If the Mayor, after hearing held by him or for him, shall find that any person has willfully avoided payment of the tax imposed by this ordinance, 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 (5) 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.

Sec. 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.

Sec. 3.20.090. TEMPORARY OR TRANSIENT PLACES CHARGING ADMISSIONS. PERMIT AND BOND REQUIRED.

Every person paying an admission to a temporary or transient place as defined in 3.20.010 shall also be subject to the tax levied by this ordinance, and every person operating or conducting such a temporary or transient place shall collect and remit such tax as hereinafter provided.

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 shall determine; 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 of St. Charles upon the conclusion of temporary or transient operations.

Sec. 3.20.100. DETERMINATION OF TAX DUE BY CITY COLLECTOR.

If any person required to collect and remit the tax imposed by this ordinance 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 of St. Charles 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.

Sec. 3.20.110. RULES AND REGULATIONS.

The City Comptroller shall have power to adopt rules and regulations not inconsistent with the provisions of this ordinance for the purposes of carrying out and enforcing the payment, collection and remittance of the tax herein levied; 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 ordinance.

Sec. 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 ordinance, except when otherwise specifically provided, upon conviction thereof, shall be punished by a fine of not less than two hundred dollars (\$200.00) nor more than three hundred dollars (\$300.00) for the first offense and not less than three hundred dollars (\$300.00) nor

more than five hundred dollars (\$500.00) for the second and each subsequent offense in any one hundred eighty day period.

Sec. 3.20.130. PURPOSE OF PENALTIES.

The purpose of imposing the above penalties is to insure the integrity of the collection process established pursuant to this ordinance.

Sec. 3.20.140. SEVERABILITY.

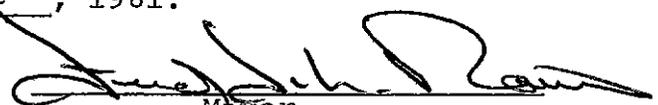
If any section, subsection, subdivision, paragraph, sentence, clause or phrase in this ordinance, or any part thereof, or application thereof to any person, firm, corporation, public agency or circumstance, is for any reason held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of this ordinance or any part thereof. It is hereby declared to be the legislative intent of the city council that this ordinance would have been adopted had such unconstitutional or invalid provision, clause, sentence, paragraph, section, or part thereof not then been included."

2. This Ordinance shall be in full force and effect from and after its passage, approval and publication according to law.

PRESENTED to the City Council of the City of St. Charles, Illinois, this 1st day of June, 1981.

PASSED by the City Council of the City of St. Charles, Illinois, this 1st day of June, 1981.

APPROVED by the Mayor of the City of St. Charles, Illinois, this 1st day of June, 1981.


Mayor

ATTEST:

City Clerk

COUNCIL VOTE: Unanimous
Ayes: 10
Nays: 0
Absent: 0

STATE OF ILLINOIS)
COUNTIES OF KANE AND DUPAGE) SS.
CITY OF ST. CHARLES)

This is to certify that the foregoing is a true and correct copy of Ordinance No. 1981-M-12 entitled AN ORDINANCE LEVYING A TAX ON PERSONS PAYING ADMISSIONS TO ANY PLACE; FIXING THE AMOUNT AND PROVIDING FOR THE COLLECTION THEREOF; AND PRESCRIBING PENALTIES FOR VIOLATION OF THE ORDINANCE.

passed by the City Council of the City of St. Charles on the 1st day of June, 1981 A.D., as morefully appears from the records and files of said City in my custody.

Given under my hand and the official seal of said City of St. Charles, this 4th day of June, 1981 A.D.



M. Joseph Sekera, City Clerk