

CHAPTER 8

AMUSEMENT TAX

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3-8-1 DEFINITIONS:

For the purpose of this Chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning:

AMUSEMENT: Any theatrical, dramatic or musical performance, circus, rodeo, animal act, athletic contest, sport or similar exhibition or activity in which an attendee is a spectator or participant, and includes, without being limited thereto, animal and flower shows, skating, dancing, swimming or other water activity, racing or riding on animals or vehicles or other devices or equipment, baseball, basketball, softball, football, tennis, golf, hockey, track and field games, bowling, billiard and pool games, motion picture film projection, paintball, driving range, outdoor batting cages, volleyball, mini-golf, remote control cars/watercraft/aircraft, BMX racing, go-carts, off-road motorcycles (Motocross), seasonal haunted trail, cable-operated wake boarding, bumper boats, paddle boats, and any other activity, exhibition, performance, participation and entertainment not and for which an admission fee or other charge to the spectators or participants is made.

PERSON: Any person, trustee, receiver, administrator, executor, conservator, assignee, trust in perpetuity, trust, estate, firm, co-partnership, joint venture, club, company, business trust, domestic or foreign corporation, association, syndicate, society or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit or otherwise.

3-8-2: AMUSEMENT TAX IMPOSED:

- A. There is hereby levied and imposed a tax upon every person who pays a charge for admission to an amusement located within the corporate limits of the Village, the following tax of each admission charge at the place, exclusive of state or federal taxes: 2% for the 2013 calendar year, 3% for the 2014 calendar year and 5% beginning in 2015 and continuing at that 5% rate. Said tax is on the gross revenues of said recreation activities for both spectators and participants (excluding retail sales of food, drink or other goods).

- B. Every owner, manager, licensee or operator maintaining a place which provides amusements in the Village shall register with the Village Treasurer within 30 days of the effective date of this Ordinance or upon becoming such an owner/operator, whichever is later.

3-8-3: PAYMENT AND COLLECTION

The owner, manager, licensee or operator of each amusement (hereinafter also referred to as “taxpayer”) shall bear, jointly and severally, the duty to collect the amusement tax from each amusement patron. Every person required to collect the amusement tax levied by this subchapter shall secure said amusement tax from the amusement patron at the time that he collects the admission fee or charge for the amusement or rental. The amusement tax shall be paid to the person required to collect it as trustee for and on behalf of the Village and pay over to the Village Treasurer.

3-8-4: PROPERTY OWNER DUTY OR OBLIGATION

Every property owner who allows by agreement or otherwise another person to present, conduct or operate an amusement upon his property or property to which he has a leasehold interest shall provide the amusement owner written notification of the Village amusement tax.

3-8-5: EXCEPTIONS TO AMUSEMENT TAX:

The tax described in Section 3-8-2 herein shall not be applicable to any amusement shown, exhibited or staged by:

1. A not-for-profit organization which is exempt from taxation pursuant to Chapter 501 of the Internal Revenue Code of 1986, as amended; or
2. Any school district; or
3. Any governmental entity.

3-8-6: VILLAGE TREASURER’S RESPONSIBILITIES:

- A. The Village Treasurer is hereby designated as the administration and enforcement officer of the tax hereby imposed on behalf of the Village. It shall be the responsibility and duty of the Treasurer to collect all amounts due the Village from the taxpayer. A sworn monthly amusement tax return, on a calendar month basis, shall be filed by each taxpayer with the Treasurer, on forms prescribed by the Village, showing all receipts from all tickets or admissions sold during the preceding month. The returns are to be filed within 20 days after the end of the month covered by the return, with the tax herein imposed due and owing as of the 20th day of the month following the month covered by the return.

- B. Each return shall be accompanied by payment to the Village of all taxes due and owing for the month covered by the return.
- C. During the normal business hours of any taxpayer, the Village Treasurer or designee may enter the premises of the taxpayer, upon reasonable notice, for the purposes of inspecting and examining its books and records for the proper administration of this Chapter, and for the enforcement of the collection of the tax hereby imposed. It is unlawful for any person to prevent, hinder or interfere with the Treasurer or designee in the discharge of his or her duties hereunder.
- D. It shall be the duty of every taxpayer to keep accurate and complete books and records and to keep same at the taxpayer's principle place of business within the Village, containing all information necessary for the collection of the tax hereby imposed, to which the Treasurer or designee shall, at all times, have full access, which records shall include a daily sheet showing:
 - 1. All tickets or admissions sold during the current day; and
 - 2. The actual admission or ticket receipts collected for the dates in question.
- E. In the event that the inspection and examination by the Treasurer discloses a discrepancy in excess of 5% from the information furnished by the taxpayer, the cost of the inspection and examination shall be paid by the taxpayer.

3-8-7: FAILURE TO PAY TAX:

- A. Whenever any taxpayer fails to pay any taxes herein provided, the Village Attorney shall, upon request of the Village, bring or cause to be brought an action to enforce the payment of the tax on behalf of the Village in any court of competent jurisdiction. If the Village President, after a hearing held by or for him or her, shall find that any taxpayer has willfully evaded his or her responsibility to pay the tax imposed by this Chapter, he or she may suspend or revoke all Village licenses or permits, including, but not limited to any liquor license issued under Title 8, Chapter 8, of this Code, held by the person. Hearings to suspend or revoke a Village license shall be held as provided in Village ordinances creating and administering the licenses or as may be established by the corporate authorities from time to time.
- B. Any suspension or conviction resulting from the hearing shall not relieve or discharge any civil liability for non-payment of the tax due.

3-8-8: PENALTY:

- A. In the event of a failure by any taxpayer to pay to the Village Treasurer the tax required hereunder within 10 days after the same shall be due, interest shall accumulate and be due upon the tax at the rate of 1% per month commencing as of the first day of the month following the month for which the tax was to have been collected. In addition, a penalty

of 10% of the tax and interest due shall be assessed and collected against any taxpayer who shall fail to pay the tax imposed by this Chapter.

- B. In addition to the provision of this Chapter, any taxpayer found guilty in a court of competent jurisdiction of violating, disobeying, omitting, neglecting or refusing to comply with or resisting or opposing the enforcement of any provision of this Chapter, upon conviction thereof, shall be punished by a fine of not less than \$200.00 nor more than \$750.00. Each day any violation of this Chapter continues to exist shall constitute a separate offense.

3-8-9: UNLAWFUL OPERATION:

It is unlawful for any person to produce, present or conduct any amusement without payment of the tax accordance with the terms of this Chapter, except for amusements as described in Section 3-8-3 herein.

3-8-10: OBLIGATION TO PAY TAX:

The obligation to pay the tax, as herein described, shall commence for each and every amusement produced, presented or conducted or otherwise shown within the Village.