

ORDINANCE NO. 1617

AN ORDINANCE ESTABLISHING AN AMUSEMENT TAX

WHEREAS, Illinois Compiled Statutes, Chapter 65 5/11-42-1, et.seq., grants to the corporate authorities of each municipality the right to tax theatrical shows, amusements, athletic events and other exhibitions; and

WHEREAS, ILCS Ch. 65 5/11-42-2, grants to the corporate authorities of each municipality the right to tax bowling alleys, billiards, and pool tables and other tables and implements kept for similar purposes; and

WHEREAS, the President and Board of Trustees, after due deliberation and consideration, desire to impose a tax upon "amusements" as that word is defined in this Ordinance in accordance with the terms hereof.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF PLAINFIELD, ILLINOIS AS FOLLOWS:

Section 1: **DEFINITIONS.**

The word "Amusement" as used in this Ordinance shall mean any theatrical, dramatic or musical performance, circus, rodeo, animal act, athletic contest, sport or similar exhibition or activity in which an attendee participates, 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, shooting ranges, golf, hockey, track and field games, bowling, billiard and pool games, motion picture film projection, and any other activity, exhibition, performance, participation and entertainment not herein named, shown, exhibited, staged or conducted, within the corporate limits of the Village of Plainfield and for which an admission fee or other charge to the spectators or participants is made.

The word "Person" shall mean 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. Whenever the term "Person" is used in any clause prescribing and imposing a penalty, the term as applied to associations shall mean the owners or part-owners thereof, and as applied to corporations, the officers thereof.

Section 2. **TAX IMPOSED.**

There is hereby levied and imposed a tax upon every person who pays any charges to participate in or fees for any Amusement located within the corporate limits of the Village of Plainfield of one percent (1%) of all gross receipts received at said place, exclusive of state or federal taxes. The tax levied by this ordinance shall be collected from the person paying such at the time such charge or fee is collected, said person hereinafter being referred to as the "Consumer."

The ultimate incidence of and liability for payment of said tax shall be borne by the Consumer who seeks participation in, or admission to, any such amusement. It shall be the duty of every person receiving a charge or fee 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 Village, and to pay over to the Village treasurer said tax under procedures prescribed by the Village treasurer or as otherwise provided in this ordinance, such person being referred to herein as the "Taxpayer."

Section 3. **EXEMPTIONS.**

The tax described in Section 2 above shall not be applicable to any Amusement shown, exhibited or staged by: (i) a not-for-profit organization which is exempt from taxation pursuant

to Section 501 of the Internal Revenue Code of 1986, as amended; (ii) any school district; or, (iii) any governmental entity.

Section 4. **ADMINISTRATION AND ENFORCEMENT.**

A. The Village Administrator 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 Village Administrator to collect all amounts due the Village from the Taxpayer. A sworn quarterly Amusement tax return, on a quarterly calendar month basis, shall be filed by each Taxpayer with the Village Administrator, on forms prescribed by him, showing all receipts from all tickets or admissions sold during the preceding three (3) months. Said returns are to be filed within twenty (20) days after the end of the quarter covered by said return.

B. Each return shall be accompanied by payment to the Village of all taxes due and owing for the months covered by the return.

C. The Village may request an accounting to ensure the proper collecting of the tax, which shall be provided by the Taxpayer within fourteen (14) days of a request for same by the Village. Said accounting shall be certified by a certified public accountant and shall consist of all information requested by the Village to ensure the proper collection and accounting of said tax. If any Taxpayer fails to provide said accounting within said fourteen (14) days, the Village shall be empowered to employ the services of a certified public accountant to audit the records of said Taxpayer for the purposes of ensuring the proper administration and collection of the tax hereby imposed by this ordinance. In the event that any audit, as described in the previous sentence, discloses a discrepancy in excess of one percent (1%), the Taxpayer shall immediately pay any tax due, together with any interest and penalties as described below, to the Village, and shall also immediately reimburse the Village for the cost of said audit. 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, which records shall include a daily sheet showing:

1. all tickets or admissions sold during the immediately preceding day and the then current day;
- and, 2. the actual admission or ticket receipts collected for the dates in question.

Section 6. INTEREST AND PENALTIES.

A. In the event of a failure by any Taxpayer to pay to the Village Administrator the tax required hereunder within ten (10) days after the same shall be due, interest shall accumulate and be due upon said tax at the rate of one percent (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 ten percent (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 Section.

B. In addition to the provision of this Section, 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 Ordinance, upon conviction thereof, shall be punished by a fine of not less than \$50.00 nor more than \$500.00 for the first offense, and not less than \$100.00 nor more than \$500.00 for the second and each subsequent offense. Each day any violation of any provision of this Ordinance shall continue to exist shall constitute a separate offense.

Section 7. It is unlawful for any person to produce, present or conduct any Amusement without payment of the tax in accordance with the terms of this Ordinance except for such amusements as described in Section 3 above.

Section 8. 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 of Plainfield commencing on the first day of October 1, 1995.

Section 9. All Ordinances or parts of Ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 10. If any term or provision of this Ordinance shall be invalid or unenforceable, the remainder of this Ordinance shall not be affected thereby, and the terms and provisions of this Ordinance shall be valid and be enforced to the fullest extent permitted by law.

This Ordinance shall be in full force and effect from and after its passage, approval, and publication as required by law.

This Ordinance shall be numbered as Ordinance No. 1617.

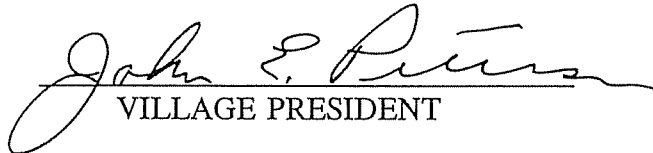
PASSED THIS 7th DAY OF August, 1995.

AYES: Dement; Heimerdinger; Lambert; Rock; Smolich; Stalzer.

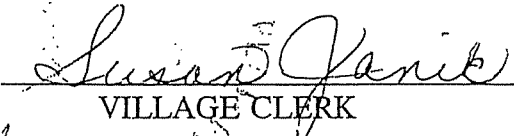
NAYS: None

ABSENT: None

APPROVED THIS 7th DAY OF August, 1995.


VILLAGE PRESIDENT

ATTEST:


VILLAGE CLERK