

City of Chicago



O2015-7776

Office of the City Clerk

Document Tracking Sheet

Meeting Date: 10/21/2015

Sponsor(s): Arena (45)

Hairston (5) Sawyer (6)

Sadlowski Garza (10)

Foulkes (16) Moore (17) Munoz (22)

Waguespack (32) Ramirez-Rosa (35) Napolitano (41) Maldonado (26)

Type: Ordinance

Title: Amendment of Municipal Code Section 4-156-020

concerning amusement tax imposed on admission to artistic

or musical performances

Committee(s) Assignment: Committee on Finance

ORDINANCE

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHICAGO:

SECTION 1. Section 4-156-020 of the Municipal Code of Chicago is hereby amended by deleting the struck-through language and inserting the underscored language as follows:

4-156-020 Tax imposed

- A. Except as otherwise provided by this article, an amusement tax is imposed upon the patrons of every amusement within the city. The rate of the tax shall be equal to nine percent of the admission fees or other charges paid for the privilege to enter, to witness, to view or to participate in such amusement, unless subsection E of this section provides for a lower rate.
- B. The tax imposed by subsection A shall not apply to the following persons or privileges:

(omitted text is unaffected by this ordinance)

- (g)—societies or organizations conducted for the sole purpose of maintaining symphony orchestras, opera performances or artistic presentations, including, but not limited to, musical presentations ("artistic societies or organizations"), if the artistic society or organization (i) receives substantial support from voluntary contributions, (ii) is a not-for-profit institution where no part of the net earnings inure to the benefit of any private shareholder or person, and (iii) either (a) bears all risk of financial loss from its presentation of the amusement and the amusement is limited to an engagement of not more than eight calendar days over the course of a calendar year or (b) is substantially and materially involved in the production and performance of the amusement. Where an amusement is sponsored or conducted by two or more artistic societies or organizations, the requirements of subsections (i) and (ii) of this subsection 4-156-020(B)(5)(g) must be met by each of such artistic societies or organizations, but the requirements of subsection (iii) may be met by any of such artistic societies or organizations, individually or in combination.
- (g) any admission to symphony orchestras, opera performances or artistic presentations, including, but not limited to, musical presentations ("artistic societies or organizations"), if admission to such performances is purchased by or facilitated by the Chicago Public Schools or the Chicago Park District for the benefit of children enrolled in public schools or park district programs.

SECTION 2. This ordinance shall be in force and effect upon passage and approval.

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John Arena Alderman – 45th Ward	July of Language
Leslie Hairston Alderman – 5th Ward	
Roderick Sawyer Alderman – 6th Ward	
X Susan Sadlowski Garza Alderman – 10th Ward	
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Toni Foulkes Alderman – 16th Ward	
David Moore Alderman – 17th Ward	
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Ricardo Munoz Alderman – 22nd Ward	
Chris Taliaferro Alderman – 29th Ward	

Scott Waguespack Alderman – 32nd Ward

Carlos Ramirez-Rosa Alderman – 35th Ward

Nicholas Sposato
Alderman – 38th Ward

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John Arena Alderman – 45th Ward	
Leslie Hairston Alderman – 5th Ward	
Roderick Sawyer Alderman – 6th Ward	
Susan Sadlowski Garza Alderman – 10th Ward	
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David Moore Alderman – 17th Ward	
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Chris Taliaferro Alderman – 29th Ward	

Scott Waguespack Alderman – 32nd Ward			
Carlos Ramirez-Rosa Alderman – 35th Ward			
Nicholas Sposato	 	-	

Robert Maldel Work

Alderman – 38th Ward