

4-156-032 Additional tax imposed on tour boat operators.

A. In addition to the tax imposed by Section 4-156-020, a tax is imposed upon all persons engaged in the business of operating tour boats in the City. The rate of this tax shall be nine percent of the charges paid to the tour boat operator for amusements provided by the tour boat operator in the City. For the purposes of this Section 4-156-032, the term "tour boat" shall mean any vessel or other water craft on which amusements take place, as the term "amusement" is defined in Section 4-156-010. Charges that are excluded, or that are fully or partially exempt, from the tax imposed by Section 4-156-020 shall also be excluded, or fully or partially exempt, from the tax imposed by this Section 4-156-032.

B. A tour boat operator that has paid or remitted the tax imposed by Section 4-156-020 in connection with the same transactions that are subject to subsection A of this section shall be entitled to a credit for such tax paid or remitted against the amount of tax owed under subsection A of this section. The tour boat operator shall have the burden of proving its entitlement to this credit with books, records and other documentary evidence.

(Omitted text is unaffected by this ordinance)

SECTION 2. This ordinance shall be in full force and effect upon its passage and approval. Section 1 shall apply retroactively to January 1, 2017.

CHICAGO June 28, 2017

To the President and Members of the City Council:

Your Committee on Finance having had under consideration

A substitute ordinance amending various provisions of the Municipal Code of Chicago regarding the amusement tax and ticket resellers.

02017-163

Having had the same under advisement, begs leave to report and recommend that your Honorable Body pass the Substitute Ordinance Transmitted Herewith

This recommendation was concurred in by of members of the committee with

Aldermen Thompson, Curtis and Osterman voted no on this matter.

**Respectfully submitted
(signed)**

Chairman

Document No.

REPORT OF THE COMMITTEE ON FINANCE TO THE CITY COUNCIL CITY OF CHICAGO