



# Office of the City Clerk

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## Legislation Text

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**File #:** R2016-746, **Version:** 1

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### **RESOLUTION**

#### A City Council Resolution Supporting the Cook County Board's Efforts to Amend the Cook County Amusement Tax

WHEREAS, Chicago is a vibrant and diverse City at the epicenter of music, art and culture; and

WHEREAS, Music is an ever-evolving art form and new genres such as Rock, Rap, Hip Hop, Reggae, Electronica, House, Punk, Indie and others have emerged in recent history; and others have emerged in recent history; and

WHEREAS, Disc Jockeys are individuals who create art through new and unique sounds and performances by mixing previously recorded music as it is playing; and

WHEREAS, The National Academy of Recording Arts and Sciences Grammy Awards created a category for Remixer of the Year, Non-Classical, in 1998 at the 40<sup>th</sup> Grammy Awards to honor producers for quality remixed recordings; and

WHEREAS, The first Grammy Award for the Remixer of the Year, Non-Classical, was given to Chicago's own Frankie Knuckles, a pioneer in the industry who played a key role in developing "House" music into a widely recognized musical genre in the 1980s; and

WHEREAS, The Cook County Board created an exemption in 1998 to the Amusement Tax for small venues with a maximum capacity of not more than 750 persons, and then created another exemption in 1999 by defining live performances with examples of different genre and art forms including live musical performances; and

WHEREAS, Chicago recognizes artists who contribute to our City's cultural identity and supports the venues that provides the space for artists to display their talents by exempting them from the City and County's amusement tax for live performances; and

WHEREAS, The Amusement Tax language uses an all-encompassing term "music", which has created unintended confusion on what is and is not considered as "music"; and

WHEREAS, The use of the term "music" has created unnecessary burden on venue operations in Chicago who are being required to comply with inconsistent definitions, restrictions and exemptions by the County and the City of Chicago; and

WHEREAS, The City agrees with the County that it is not the role of government to restrictively decide and define what is and is not considered "music"; and

WHEREAS, The City and the County should recognize and encourage both the artists who add to our cultural identity as well as the venues that allow them to display their

talents to crowds by exempting them from the City and County's amusement tax for live performances; and now, therefore,

BE IT RESOLVED, That we, the Mayor and members of the City Council of the City of Chicago hereby agrees with the Cook County Board's efforts to amend the Amusement Tax as it is not in the spirit or purpose of the exemption clause, nor the expansive definition of "music", to single out one or any type of music genre performed at these types of venues as not applicable to the small venue exemption clause; and

BE IT FURTHER RESOLVED, that the City of Chicago supports the Amendment to Chapter 74 Taxation, Article X, Amusement Tax, Sections 74-391 and 74-392 of the Cook County Code of Ordinances to be more inclusive of art forms by including disc jockey (DJ) activities, and the definition of a DJ to qualify as a form of the arts along with other forms of live theatrical, live musical, or other live cultural performances such as opera, drama, comedy, ballet, modern or traditional dance, and book or poetry readings.

Proco  
Alderman, 1<sup>st</sup> Ward

Joe

Moreno