



# Office of the City Clerk

City Hall  
121 N. LaSalle St.  
Room 107  
Chicago, IL 60602  
www.chicityclerk.com

## Legislation Details (With Text)

**File #:** O2015-7776  
**Type:** Ordinance **Status:** Failed to Pass  
**File created:** 10/21/2015 **In control:** City Council  
**Final action:**  
**Title:** Amendment of Municipal Code Section 4-156-020 by eliminating amusement tax imposed on admission to artistic or musical performances  
**Sponsors:** Arena, John, Hairston, Leslie A., Sawyer, Roderick T., Sadlowski Garza, Susan, Foulkes, Toni, Moore, David H., Munoz, Ricardo, Waguespack, Scott, Ramirez-Rosa, Carlos, Napolitano, Anthony V., Maldonado, Roberto  
**Indexes:** Ch. 156 Amusements  
**Attachments:** 1. O2015-7776.pdf

Date	Ver.	Action By	Action	Result
5/29/2019	1	City Council	Failed to Pass	
10/26/2015	1	Committee on Finance	Held in Committee	Pass
10/21/2015	1	City Council	Referred	

Finance Committee October 21, 2015  
City Council Meeting

### 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 amuse~~

~~ment 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 A 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, 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.

I        John Arena  
V        /Alderman - 45th Ward

Leslie Hairston Alderman - 5th Ward  
Alderman - 17th Ward

Roderick Sawyer Alderman - 6th Ward

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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