Legislation Details (With Text)

File #:	SO2017-163		
Type:	Ordinance	**Status:**	Passed
File created:	1/25/2017	**In control:**	City Council
		Final action:	6/28/2017
Title:	Amendment of Municipal Code Chapters 4-156 regarding amusement tax and resellers of tickets or other licenses		
Sponsors:	Emanuel, Rahm		
Indexes:	Ch. 156 Amusements		
Attachments:	1. SO2017-163.pdf, 2. O2017-163.pdf		

Date	Ver.	Action By	Action	Result
6/28/2017		City Council	Passed as Substitute	Pass
6/26/2017	1	Committee on Finance	Recommended to Pass	
6/26/2017	1	Committee on Finance	Substituted in Committee	Pass
5/17/2017	1	Committee on Finance	Held in Committee	Pass
2/21/2017	1	Committee on Finance	Held in Committee	Pass
1/25/2017	1	City Council	Referred	

SUBSTITUTE ORDINANCE

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

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

4-156-020 Tax imposed.

(Omitted text is unaffected by this ordinance)

J. Notwithstanding subsections A and E of this section, the rate of the tax imposed upon the buyer of a ticket or other license in a resale transaction shall be equal to (1) three and ~~one-half~~ percent of the admission fees or other charges paid for the ticket or other license in the resale transaction if the original sale of the ticket or other license is subject to the rate imposed by subsection A. and (2) two percent of the admission fees or other charges paid for the ticket or other license in the resale transaction if the original sale of the ticket or other license is subject to the rate imposed by subsection E. If the buyer in a resale transaction purchases the ticket or other license for purposes of resale, then no tax shall be due from such buyer on the purchase of such ticket or other license if such buyer is registered as a tax collector under Section 4-156-030 of this Article, as evidenced by a certificate issued by the department of finance, or as otherwise confirmed by the department of finance. If the original sale of a ticket or other license is fully or partially exempt from the tax imposed by this Section 4-156-020. such exemption shall carry over and apply to the resale of such ticket or other license.

(Omitted text is unaffected by this ordinance)

powered by Legistar™

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)

powered by Legistar™

Chairman

Document No.

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

powered by Legistar™