



**CITY OF WEST CHICAGO  
AMUSEMENT TAX – MONTHLY RETURN**

Business Name \_\_\_\_\_

Business Address \_\_\_\_\_

Telephone No. \_\_\_\_\_ Fax No. \_\_\_\_\_

Email Address \_\_\_\_\_

**Check Box for Update of Above Information**

Federal Tax I.D. Number \_\_\_\_\_

Return filed for the month \_\_\_\_\_, 20\_\_\_\_\_

Return and payment due by 25<sup>th</sup> of the following month for which it is filed (ex. July return and payment due by August 25). **See attached Municipal Code Sec. 16-60 through 16-65 for additional information and definitions for Lines 1 through 6 below.**

|   | AMOUNT |  |
|---|--------|--|
| 1. Gross receipts from amusements                     |        |  |
| 2. Credits/Deductions (see Municipal Code Sec. 16-60) |        |  |
| 3. Amount Subject to Tax – Line 1 less Line 2         |        |  |
| 4. Tax @ 2.0% of Line 3                               |        |  |
| 5. Interest For Late Payment (1.5% per month)         |        |  |
| 6. Amusement Tax Due – Line 4 plus Line 5             |        |  |

(For additional information call 630 293-2200.)

Make Checks payable to:  
**CITY OF WEST CHICAGO**

Send remittance to:  
**City of West Chicago  
475 Main Street  
West Chicago, IL 60185**

Amount Paid

I certify under penalty as prescribed by law, that I have examined this return and to the best of my knowledge, the information reported above is true and accurate.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Title \_\_\_\_\_

## ARTICLE VI. AMUSEMENT TAX

### Sec. 16-60. Definitions.

For purposes of this section, the following definitions shall apply.

*Amusement* shall mean any and all participatory, spectator and exhibitivie entertainments, including but not limited to the following activities: any theatrical; dramatic, musical or spectator performance; motion picture shows and concerts; carnivals, amusement park rides, and circuses; athletic contests, sports or games; golf activities, including but not limited to greens fees and driving range fees, as well as the equipment rental associated with such; bowling (lineage only, not including locker and shoe rental); and video movies, video and/or pinball games (excluding coin operated devices).

*Gross receipts* shall mean all fees or charges received in the form of fees or charges for admission to any facility and/or use or rental of any facility or equipment (unless otherwise specified in this article) for the purpose of witnessing, participating in, or utilizing any amusement, regardless of whether such fees or charges are characterized as admission fees, membership fees, use charges, rental or service charges. Gross receipts shall be exclusive of any tax imposed by the United States Government, the State of Illinois, or any other governmental unit. A fee or charge which entitles the patrons in any amusement operated within the corporate limits of the city to bona fide services in addition to, or unrelated to the witnessing or participating in the amusement, shall not be subject to the tax provided for in this chapter, except however:

- (1) Where a fee or charge is comprised of identified components, packages or tiers, the tax provided for herein shall be imposed on any such components, packages or tiers solely for admission to any facility and/or the use of any facility or equipment for the purpose of witnessing or participating in any amusement; and,
- (2) Where a single fee or charge for admission to any facility and/or the use of any facility or equipment for the purpose of witnessing or participating in any amusement also entitles the patron of the amusement to the incidental use of parking, restaurant, bar, refreshment, locker room, changing room, washroom and/or shower facilities or services, the tax provide for herein shall be imposed on such fee or charge, in connection with the predominant activity of such facility which is an amusement.

*Person* shall include any individual, firm, partnership, associate, joint stock company, joint venture corporation, a receiver, trustee, conservator or other representative designated or appointed by any order of any court but shall not include school districts, park districts, library districts, fire protection districts or any duly recognized not-for-profit corporations.

*Video movie* means videotape, videodisc or any other similarly formatted copy of a motion picture film, television show, or other similar exhibition, generally offered for sale or rental to customers.

(Ord. No. 03-O-0117, § 1, 1-5-2004; Ord. No. 07-O-0105, § 5, 12-7-2007, eff. 1-1-2008; Ord. No. 09-O-0034, § 1, 6-15-2009; Ord. No. 09-O-0044, § 1, 7-20-2009)

### Sec. 16-61. Tax amount.

A tax is hereby imposed upon all persons engaged in the operation of amusements, as defined herein, and upon persons operating places of amusement within the corporate limits of the city, in an amount equal to two (2) percent of the gross receipts, as defined herein.

(Ord. No. 03-O-0117, § 1, 1-5-2004; Ord. No. 09-O-0034, § 2, 6-15-2009; Ord. No. 09-O-0044, § 1, 7-20-2009)

#### **Sec. 16-62. Time of payment.**

The tax imposed herein shall be due and payable on the twenty-fifth day of the month following the preceding calendar month during which the gross receipts were received. The tax shall be paid and collected by the administrative services director on forms provided by the city.

(Ord. No. 03-O-0117, § 1, 1-5-2004; Ord. No. 09-O-0044, § 1, 7-20-2009)

#### **Sec. 16-63. Books and records; sale or transfer of amusement; notice; maintenance of records; final audit.**

Each person required to pay the tax provided for hereunder shall either personally or through his authorized agents, maintain complete books and records covering the operations of the amusement so taxed, indicating therein all receipts from the operation of said business, as herein defined. Such books and records shall be maintained on the premises wherein the amusement is so located and shall be subject to inspection by the city or its authorized agents at all reasonable times.

Upon completion of any final audit, the books and records so maintained may be removed from the corporate limits of the city prior to the expiration of the six-month period provided for herein above with the prior written approval of the administrative services director. Said books and records, however, shall be maintained for a period of three (3) calendar years.

(Ord. No. 03-O-0117, § 1, 1-5-2004; Ord. No. 09-O-0044, § 1, 7-20-2009)

#### **Sec. 16-64. Reports.**

On or before the twenty-fifth day of each month, each person liable for the payment of a tax hereunder shall file with the administrative services director a written report in such form as the administrative services director may from time to time provide, stating the gross receipts collected during the preceding month in the form of fees or charges as herein defined.

(Ord. No. 03-O-0117, § 1, 1-5-2004; Ord. No. 09-O-0044, § 1, 7-20-2009)

#### **Sec. 16-65. Penalty.**

Any person who shall fail or refuse to pay any required tax or who shall fail to complete or allow the inspection of any books and records required herein, or who shall fail to file the written report of the gross receipts collected during the preceding month, or who shall willfully and knowingly maintain false books or falsely report the gross receipts taxed hereunder or shall otherwise violate any terms of this chapter shall be liable for the penalty and fines provided for in chapter 16 of the City

Code. In addition, if any violation is not corrected within ten (10) days after written notice from the administrative services director, the person responsible for the operation of the amusement or operating the place(s) of amusement in violation hereof will be prohibited from operating the same for a period of thirty (30) days or, until the violation is corrected. In addition, the city may bring legal action to compel an accounting for, and payment of, all taxes required to be paid over pursuant to this section or for any other violation of this section of the City Code. The city, in addition to the recovery of the taxes due hereunder, shall be entitled to recover interest on the delinquent taxes at a rate of one-and-a-half (1.50) percent per month and the legal fees incurred in connection with the enforcement of this Code provision.

In addition to any other relief granted by the courts, any person violating any of the provisions of this article shall be subject to a fine per section 1-8, general penalty, of this Code.

For purposes of this subsection, and in determining the appropriate amount due hereunder:

- a. A separate offense shall be determined to have been committed each day during which or on which the violation occurs or continues.
- b. All violations of any provision of this article that are committed by the same person, or any firm controlled by such person, shall be counted, regardless of whether or not the violations occur at the same location.
- c. Any finding or plea of guilty or no contest upon a citation shall be deemed a violation.

(Ord. No. 03-O-0117, § 1, 1-5-2004; Ord. No. 07-O-0017, § 6, 4-16-2007; Ord. No. 09-O-0044, § 1, 7-20-2009)

Secs. 16-66--16-74. Reserved.