

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Illinois Municipal Code is amended by  
5 changing Sections 11-42-1, 11-42-5, and 11-54-1 as follows:

6 (65 ILCS 5/11-42-1) (from Ch. 24, par. 11-42-1)

7 Sec. 11-42-1. The corporate authorities of each  
8 municipality may license, tax, and regulate auctioneers,  
9 private detectives, demolition contractors, money changers,  
10 bankers, brokers other than insurance brokers, barbers, and the  
11 keepers or owners of lumber yards, lumber storehouses, livery  
12 stables, public scales, ice cream parlors, coffee houses,  
13 florists, detective agencies, barber shops and sellers of  
14 tickets for theatricals, shows, amusements, athletic events  
15 and other exhibitions at a place other than the theatre or  
16 location where the theatricals, shows, amusements, athletic  
17 events and other exhibitions are given or exhibited. No  
18 municipality may impose a tax under this Section, or impose any  
19 other amusement or exhibition tax, on ticket sales, membership  
20 fees, or any other charges for attending exhibitions or  
21 attractions associated with a zoological park authorized under  
22 Section 40 of the Cook County Forest Preserve District Act, nor  
23 may any municipality impose a duty to collect a tax under this

1 Section, or any other amusement or exhibition tax, on any owner  
2 or operator of a zoological park authorized under Section 40 of  
3 the Cook County Forest Preserve District Act.

4 (Source: P.A. 89-372, eff. 1-1-96.)

5 (65 ILCS 5/11-42-5) (from Ch. 24, par. 11-42-5)

6 Sec. 11-42-5. The corporate authorities of each  
7 municipality may license, tax, regulate, or prohibit hawkers,  
8 peddlers, pawnbrokers, itinerant merchants, transient vendors  
9 of merchandise, theatricals and other exhibitions, shows, and  
10 amusements and may license, tax, and regulate all places for  
11 eating or amusement. No municipality may impose a tax under  
12 this Section, or impose any other amusement or exhibition tax,  
13 on ticket sales, membership fees, or any other charges for  
14 attending exhibitions or attractions associated with a  
15 zoological park authorized under Section 40 of the Cook County  
16 Forest Preserve District Act, nor may any municipality impose a  
17 duty to collect a tax under this Section, or any other  
18 amusement or exhibition tax, on any owner or operator of a  
19 zoological park authorized under Section 40 of the Cook County  
20 Forest Preserve District Act.

21 (Source: Laws 1961, p. 576.)

22 (65 ILCS 5/11-54-1) (from Ch. 24, par. 11-54-1)

23 Sec. 11-54-1. The corporate authorities of each  
24 municipality may license, tax, and regulate all athletic

1 contests and exhibitions carried on for gain. This tax shall be  
2 based on the gross receipts derived from the sale of admission  
3 tickets, but the tax shall not exceed 3% of the gross receipts.  
4 No municipality may impose a tax under this Section, or impose  
5 any other amusement or exhibition tax, on ticket sales,  
6 membership fees, or any other charges for attending exhibitions  
7 or attractions associated with a zoological park authorized  
8 under Section 40 of the Cook County Forest Preserve District  
9 Act, nor may any municipality impose a duty to collect a tax  
10 under this Section, or any other amusement or exhibition tax,  
11 on any owner or operator of a zoological park authorized under  
12 Section 40 of the Cook County Forest Preserve District Act.

13 (Source: Laws 1961, p. 576.)

14 Section 99. Effective date. This Act takes effect upon  
15 becoming law.