



Rep. Brandon W. Phelps

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LRB097 20142 HLH 67461 a

1 AMENDMENT TO HOUSE BILL 5479

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 5479 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Counties Code is amended by adding Sections  
5 5-1008.6, 5-1008.7, 5-1008.8, and 5-1008.9 as follows:

6 (55 ILCS 5/5-1008.6 new)

7 Sec. 5-1008.6. Small county amusement tax.

8 (a) Subject to referendum approval, the corporate  
9 authorities of a county having a population of less than 35,000  
10 may, by resolution, impose a tax upon the patrons of amusements  
11 that take place within the county and may require the owner of  
12 the amusement to collect the tax and to collect information  
13 regarding the number of attendees at an amusement within a  
14 reasonable margin. The tax may not exceed 6.5% of the admission  
15 fee or other charge paid for the privilege of entering,  
16 witnessing, or viewing the amusement. If a county board passes

1 a resolution authorizing a tax under this Section, the county  
2 board shall certify the resolution and the proposition to the  
3 proper election officials, who shall submit the proposition at  
4 the next election in accordance with the general election law.

5 The proposition shall be in substantially the following form:

6 "Shall...County impose a tax not to exceed 6.5% of the  
7 admission fee or other charge paid for the privilege of  
8 entering, witnessing, or viewing an amusement for which the  
9 county is likely to incur additional costs?"

10 If a majority of all the votes cast upon the proposition  
11 are for the levy of the tax, the county board may thereafter  
12 impose the tax.

13 (b) A county may not impose a tax under this Section upon  
14 the patrons of an amusement unless the county board finds that  
15 the county is likely to incur additional costs as a result of  
16 the amusement, including, but not limited to, extra law  
17 enforcement costs, court costs for prosecutions related to the  
18 amusement, and costs associated with protecting the public  
19 health, safety, and welfare. Not-for-profit charitable  
20 organizations or religious, educational, or government  
21 entities are exempt from the tax.

22 (c) The owner of any amusement proposed to be held within  
23 the corporate limits of any county that imposes a tax under  
24 this Section shall, not less than 60 days prior to the first  
25 day during which the amusement will be held in the county,  
26 notify the county board in writing of the owner's intent to

1 operate an amusement. That notification shall include, without  
2 limitation: (1) a written statement of the kind, character, or  
3 type of amusement that the owner proposes to operate, maintain,  
4 or conduct; (2) the address or legal description of the place  
5 where the proposed amusement is to be operated, maintained, or  
6 conducted; (3) the dates and hours during which the amusement  
7 is to be operated, maintained, or conducted; (4) an estimate of  
8 the number of customers, spectators, participants, and other  
9 persons expected to attend the amusement for each day it is  
10 operated, maintained, or conducted; (4) a detailed written  
11 explanation of the applicant's plans to provide security and  
12 fire protection, water supply and facilities, food supply and  
13 facilities, sanitation facilities, medical facilities and  
14 services, vehicle parking space, vehicle access and onsite  
15 traffic control, illumination, and cleanup; and (5) any other  
16 information the county board may require. Upon receipt of the  
17 notification, the county board shall hold a public hearing on  
18 the question of whether a tax shall be imposed under this  
19 Section. That hearing shall be held not less than 15 nor more  
20 than 60 days prior to the first day of the amusement, and may  
21 be held at any regular meeting of the county board. Notice of  
22 the hearing shall be published in a newspaper of general  
23 circulation in the county not less than 5 nor more than 10 days  
24 prior to the hearing. If, after that public hearing, the county  
25 board determines, by a majority vote, that the amusement is  
26 subject to the tax under this Section, the tax shall be

1 imposed. The county board shall notify the owner of the  
2 amusement of its decision in writing not less than 15 days  
3 prior to the first day the amusement is held in the county.

4 (d) For the purposes of this Section:

5 "Amusement" means a performance with an anticipated  
6 attendance of more than 1,000 persons on any day during which  
7 the amusement is held. The term "amusement" shall not include  
8 raffles, as defined in the Raffles Act, inter-track wagering,  
9 as defined in the Illinois Horse Racing Act of 1975, or  
10 automatic amusement devices such as jukeboxes, marble  
11 machines, pinball machines, video games, movie or video booths  
12 or stands, or similar games, operations, or transactions. For  
13 purposes of this Section, the term "amusement" does not include  
14 the Illinois State Fair, the DuQuoin State Fair, or any event  
15 held under the Agricultural Fair Act.

16 "Owner" means (i) any person who has an ownership or  
17 leasehold interest in a building, structure, vehicle, boat,  
18 campground, area, or other place where an amusement is held and  
19 who presents, conducts, or operates an amusement in that place,  
20 or who allows, by agreement or otherwise, another person to  
21 present, conduct, or operate an amusement in that place, and  
22 (ii) any person who has a proprietary interest in the amusement  
23 that entitles the person to all or a portion of the proceeds,  
24 after payment of reasonable expenses, from the operation,  
25 conduct, or presentation of the amusement, excluding proceeds  
26 from non-amusement services and from sales of tangible personal

1 property.

2 The term "performance" shall be defined by the county board  
3 in the ordinance or resolution imposing the tax.

4 (e) Nothing in this Section shall be construed to authorize  
5 the county to impose a tax upon the privilege of engaging in  
6 any business that, under the Constitution of the United States,  
7 may not be made the subject of taxation by the State.

8 (55 ILCS 5/5-1008.7 new)

9 Sec. 5-1008.7. Order levying execution of amusement tax. It  
10 shall be the duty of the clerk of the corporate authorities  
11 described in Section 5-1008.6 to make out and deliver a copy of  
12 the order levying execution of a tax imposed under Section  
13 5-1008.6 to the sheriff of the county. The copy, duly  
14 certified, shall have the force and effect of an execution  
15 against the property exhibited or persons or owners, as defined  
16 under Section 5-1008.6, exhibiting the amusement. The sheriff  
17 shall be liable on his official bond for any default or neglect  
18 in collecting the tax.

19 (55 ILCS 5/5-1008.8 new)

20 Sec. 5-1008.8. Proceeds to go into county treasury general  
21 fund. The money collected from the tax imposed by Section  
22 5-1008.6 shall be paid into the county treasury and shall go to  
23 and form a part of the general fund of the county. The  
24 treasurer of the county to whom the money is paid shall give

1 the sheriff who pays it duplicate receipts, one of which shall  
2 be deposited with the clerk of the county commission, and shall  
3 discharge the sheriff. The funds shall be used for the benefit  
4 of the county, but in particular the funds shall first be  
5 directed to costs arising from the amusement, including but not  
6 limited to extra law enforcement costs, court costs for  
7 prosecutions related to the amusement, and costs related to the  
8 protection of public health, safety, and welfare.

9 (55 ILCS 5/5-1008.9 new)

10 Sec. 5-1008.9. Penalty for delinquent payment of amusement  
11 tax. Any person, association, owner, company, corporation, or  
12 co-partnership of persons who fails to pay a tax imposed in  
13 accordance with Section 5-1008.6, on conviction thereof, is  
14 guilty of a Class B misdemeanor."