



CITY OF EVANSTON AMUSEMENT TAX RETURN STATEMENT

Statement of Tax Receipts under the Provisions of City of Evanston,
Municipal Code, Title 3, Chapter 2, "Amusement Tax"

Amusement Tax Information:

ADMISSION FEE or CHARGE:

Any fee or charge made or received for admission to any amusement. An admission fee or charge includes, but is not limited to, all fees or charges for seats, chairs, tables, benches, space to stand or sit, special seating area, tent, structure, booth, or similar accommodations made as aforescribed for which there is a fee or charge. A tax of five percent (5%) on the admission fee or charge is imposed upon every amusement patron for the privilege of admission to any amusement in the City.

AMUSEMENT:

Any event, exhibition, performance, presentation, or show for amusement purposes which is exhibited or staged in the City, including, but not limited to, the following:

- (A) Any comedic, theatrical, dramatic, musical, opera, or spectator performance (except athletic contests) or production, or similar live or recorded amusement;
- (B) Any show, movie, picture show, antique or flower show, speech or lecture;
- (C) Any exhibition of art or handicrafts, or products;
- (D) Any poultry or animal show, animal act, circus, or rodeo;
- (E) Any paid television programming, whether transmitted by wire, cable, fiber optic, laser, microwave, radio, satellite, or similar means;
- (F) Any video streaming, audio streaming, or online games delivered electronically to mobile devices.

EXEMPTIONS:

- (A) Governmental agencies;
- (B) Religious societies or organizations;
- (C) Live performances conducted or sponsored by not-for-profit institutions, organizations, groups, or societies where no part of the net earnings inure to the benefit of any private shareholder or person;
- (D) Venues with a capacity of one hundred (100) audience members.

In the case of amusements that are delivered electronically to mobile devices, as in the case of video streaming, audio streaming, and online games, the rules set forth in the Illinois Mobile Telecommunications Sourcing Conformity Act, 35 ILCS 638, as amended, may be utilized for the purpose of determining which customers and charges are subject to the tax imposed by this Chapter.

DEDUCTIONS:

Any receipts in which a cable franchise tax under Section 3-2-12 – Municipal television consumer tax has been paid may be deducted.

AMUSEMENT PATRON:

- (A) Any person admitted to any amusement in the City for which an admission fee or charge is imposed;
- (B) Any person who purchases or otherwise acquires a ticket or pass of any kind from a place other than the location where such a ticket or pass is purchased or acquired for admission to any amusement within the City.