

**154-O-17**

**AN ORDINANCE**

**Amending Evanston City Code 3-2-2(A) "Athletic Contests and Exhibitions Attendance Tax"  
To Increase the Tax from Eight Percent to Nine Percent**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EVANSTON, COOK COUNTY, ILLINOIS:**

**SECTION 1:** Subsection 3-2-2(A) of the Evanston City Code of 2012, as amended, is hereby further amended and revised as follows:

(A) A tax at the rate hereinafter specified is hereby imposed upon attendance at all athletic contests and in the City, at the rate of nine percent (9%) of the gross receipts derived from the sale of admission tickets or other charges to witness such athletic contests. For the purpose of determining the amount of such attendance tax due under this Section, admission fees or other charges shall be computed exclusive of federal and State taxes. Illinois Constitution of 1970, Article VII, Section 6.

**SECTION 2:** All ordinances or parts of ordinances in conflict herewith are hereby repealed.


**SECTION 3:** If any provision of this ordinance or application thereof to any person or circumstance is held unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this ordinance is severable.

**SECTION 4:** This Ordinance 154-O-17 shall be in full force and effect on January 1, 2018, after its passage, approval, and publication in the manner provided by law.

**SECTION 5:** The findings and recitals contained herein are declared to be prima facie evidence of the law of the City and shall be received in evidence as provided by the Illinois Compiled Statutes and the courts of the State of Illinois.

Introduced: December 11, 2017

Adopted: December 11, 2017

Attest:   
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Devon Reid, City Clerk

Approved:

December 20, 2017

  
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Stephen H. Hagerty, Mayor

Approved as to form:

  
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~~W. Grant Farrar, Corporation Counsel~~ *Michelle Masorek, Deputy City Attorney.*