

10/30/2019

151-O-19

AN ORDINANCE

**Amending the Amusement Tax to Increase the Rate Assessed
from 4% to 5% of the Admission Fee or Charge**

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

SECTION 1: Subsection 3-2-17-1 "Tax Imposed" for the
Amusement Tax of the City Code of 2012 is amended to read as follows:

3-2-17-1. - TAX IMPOSED.

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 provided, however, that the amusement tax shall not apply to the following.

(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.

SECTION 2: 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.

SECTION 3: All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 4: This ordinance will be in full force and effect on January 1, 2020.

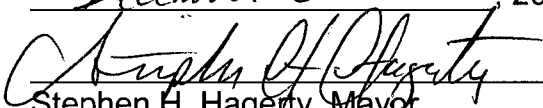
SECTION 5: If any provision of this ordinance or application thereof to any person or circumstance is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this ordinance is severable.

Introduced: November 18, 2019


Approved:

Adopted: November 25, 2019

December 16, 2019


Stephen H. Hagerly, Mayor

Attest:


~~Devon Reid, City Clerk~~
Edwards Gomez, Deputy City Clerk

Approved as to form:


Michelle L. Masoncup
Corporation Counsel