

110-O-23

AN ORDINANCE

**Amending City Code Section 3-2-17-1 Increasing the Tax Rate for
Certain Amusement Events in the City**

WHEREAS, the City of Evanston Code currently contains a provision for amusement tax in a tiered fashion which imposes a 7% tax on the admission fee or charge for patrons of amusements events with a capacity over one thousand five hundred one (1,501) audience members; and

WHEREAS, highly attended amusement events are hosted in the City throughout the year that create a significant community impact, including but not limited to, traffic congestion, parking, and the need for an elevated police and security presence due to these events; and

WHEREAS, an increase in the amusement tax for these highly attended amusement events would help offset the cost and community impact of these events; and

WHEREAS, the Evanston City Council believes it is in the best interests of the City to amend the Code to increase the amusement tax for events with a capacity of five thousand and one (5,001) members to 9% per admission fee.

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

SECTION 1: Section 3-2-17-1 "Tax Imposed" of the Evanston City Code of 2012, as amended, is hereby amended as follows:

3-2-17-1. – TAX IMPOSED.

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- (A) 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, however, that the amusement tax shall not apply to the following.
1. Governmental agencies;
 2. Religious societies or organizations;
 3. 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;
 4. Venues with a capacity under one hundred (100) audience members.
- (B) A tax of seven percent (7%) on the admission fee or charge is imposed upon every amusement patron for the privilege of admission to any amusement in the City with a capacity ~~over~~ of one thousand five hundred one (1,501) up to 5,000 audience members.
- (C) A tax of nine percent (9%) on the admission fee or charge is imposed upon every amusement patron for the privilege of admission to any amusement in the City with a capacity of five thousand one (5,001) or more audience members.
- (D) 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.

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 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.

SECTION 4: 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 5: This ordinance shall be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

Introduced: October 23, 2023

Approved:

Adopted: November 13, 2023

November 21, 2023

Daniel Biss

Daniel Biss, Mayor

Attest:

Approved as to form:

Stephanie Mendoza

Alexandra B. Ruggie

Stephanie Mendoza, City Clerk

Alexandra B. Ruggie, Interim Corporation Counsel