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**AN ORDINANCE AMENDING TITLE 7, CHAPTER 7
(BUSINESS AND LICENSE) OF THE ORLAND PARK VILLAGE CODE
TO ADD A NEW SECTION 7-7-8**

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WHEREAS, the Village of Orland Park, (hereafter the "Village") is a home rule municipality and pursuant to the Illinois Constitution, Article VII, Section 6, has certain powers which it is exercising; and

WHEREAS, the Village may license, tax, and regulate amusements within the Village of Orland Park pursuant to its home rule authority and pursuant to 65 ILCS 5/11-42-2 and 5/11-42-5; and

WHEREAS, in exercise of its home-rule authority, the Village, through its President and Board of Trustees, has found and determined that the establishment of a tax on a charge or fee for amusements within the Village is in the best interest of the Village's citizens.

NOW THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ORLAND PARK, COOK AND WILL COUNTIES, ILLINOIS as follows:

SECTION 1: That the findings contained in the preamble to this Ordinance are found to be true and correct and are hereby adopted as part of this ordinance.

SECTION 2: That Section 7-7-8 of the Orland Park Municipal Code is hereby added to Title 7, Chapter 7 and shall read as follows:

7-7-8: AMUSEMENT TAX

7-7-8-1: Definitions. The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Admission fee means the sum of money or other property charged by the amusement for the privilege of permitting a person or persons to enter, to witness, and/or to participate in such an amusement.

Amusement means any performance, show, exhibition, recreational activity, entertainment, or the like, including, but not limited to each of the items listed at the end of the definition of this term "amusement" offered, operated and presented, or exhibited for gain or for which a fee for participation or admission is charged. The term "amusement" shall also mean and include billiards, pool games, dancing, tennis, racquetball, horseback riding, go-karts tracks, bumper cars, bowling, golf, miniature golf, trampoline parks, inflatable play structures such as obstacle courses, slides and bounce houses, adventure and puzzle games such as escape rooms, shooting galleries and shooting ranges, freestyle bouncing, dodgeball, ninja warrior-style obstacle courses, simulated skydiving, rock climbing, zip lining, baseball, basketball, football and any similar recreational activity offered primarily for participation for which a fee for participation is charged. The list to which reference is heretofore made is:

- (1) Any entertainment or recreational activity offered for public participation, including, but not limited to, amusement parks, carnivals, circuses, rodeos, bowling, billiard and pool games charged by the hour, dancing, skating (ice or roller), swimming, racquetball, tennis, horseback riding, go-kart tracks or similar activities;
- (2) Any activity or event where persons engage in or observe a recreational or physical activity, game or performance.
- (3) Any amusement devices such as virtual reality games, video and computerized games, internet cafe games, pinball machines, laser tag, arcade games, and all other mechanical devices of entertainment and games of skill or diversion.
- (4) Any exhibition of art or handicrafts or products;
- (5) All swings and all itinerant shows such as bird shows, galvanic batteries, lifting machines, blowing and striking machines and all other exhibitions and devices and performances given or performed from place to place in the Village.

(6) All poultry shows, horse shows, stock shows, flower shows, dog shows, cat shows, automobile shows and any other show or exhibition of a light character, intended to represent any sport, art, science or the progress or development of the same.

(7) All merry-go-rounds and revolving wheels carrying passengers, slides, roller skating rinks and all similar amusement devices, exhibitions, performances or entertainments.

(8) When several amusement enterprises such as shooting the chutes, revolving wheels, merry-go-rounds, shooting galleries, giant swings, panoramas, musical and theatrical entertainment and various other devices or entertainments are carried on, engaged in or conducted in any garden, park or other enclosure, whether carried on, engaged in or conducted as one enterprise or by several concessionaires and whether one admission or a separate fee is charged to each amusement enterprise, the various entertainments offered shall, for the purpose of this article, be considered as one enterprise.

(9) Any park, garden or other enclosure of the kind commonly known and described as the summer gardens, in which musical entertainment only, whether instrumental or vocal, or both, is furnished.

(10) All entertainment of the theatrical, dramatic or operatic character.

(11) All lectures, readings or recitations, exhibitions of paintings or statuary or other exhibitions of art.

(12) All musical entertainment consisting solely of vocal and instrumental music or of the nature of an opera, but being what is commonly styled or known as a "concert."

(13) All circuses and menageries, wild west shows or entertainment of light character, caravans, exhibitions of monsters or freaks of nature, street fairs and carnivals.

(14) All sideshows, concerts, minstrel or musical entertainment, commonly given under a covering of canvas or within any structure or enclosure, intended for temporary use and capable of easy transfer and removal.

(15) All exhibitions of motion pictures, moving pictures and cinema.

(16) Dances, bazaars and other entertainment of light character conducted, carried on or engaged in, in any hall, structure or building.

(17) Any collection of animals commonly known as a zoo kept for public exhibition.

For purposes of this Ordinance, amusement shall not mean raffles, as defined in the Illinois Compiled Statutes, ch. 230, sec. 15/1, as now or hereafter amended, inter-track wagering facilities, as defined in the Illinois Compiled Statutes, ch. 230, sec. 5/3, as now or hereafter amended, establishments that are not predominately engaged in offering amusement activities, such as health clubs offering a variety of services including, but not limited to, nutritional instructions, weight loss counseling, diet counseling, cardiovascular examination and counseling.

Owner means any person having a sufficient proprietary interest in conducting the operation of an amusement so as to entitle such a person to all or a portion of the net receipts thereof.

Person means any natural person, trustee, court-appointed representative, syndicate, association, partnership, firm, club, company, corporation, business trust, institution, agency, government corporation, municipal corporation, district or other political subdivision, contractor, supplier, vendor, vendee, operator, user or owner; or any officers, agents, employees or other representative, acting either for himself or for any other person in any village; or any other entity recognized by law as the subject of rights and duties.

7-7-8-2: Tax Imposed.

(a) Effective April 1, 2020, there is hereby levied and imposed upon privilege of participating in or witnessing an amusement within the Village a tax of five (5) percent of the admission fee charged to such amusement exclusive of other state or federal taxes; provided, however, that such tax shall not apply to or be imposed upon any consumer attending or participating in an amusement owned by:

(1) Grammar, junior high and high schools located in the Village.

(2) Governmental units, boards, commissions and bodies duly organized under the laws of the Village, state and United States of America.

(3) A resident not-for-profit society, organization, association, corporation or entity, advancing the cultural interest of the Village through local production of live theatrical and dramatic presentations to a seated audience of any open-air or enclosed theatre, auditorium or the like.

(4) Not-for-profit religious, educational or charitable institutions, societies or organizations.

(b) The ultimate incidence of and liability for payment of such tax shall be borne by the person who seeks participation or admission to any such amusement, such person hereinafter referred to as "consumer."

(c) The tax herein levied shall be paid in addition to any and all other taxes and charges. It shall be the duty of the owner, manager or operator of every amusement in the Village to act as trustee for and on account of the Village and to secure such tax from the consumer and pay over to the Village finance director such tax under procedures prescribed by the Village finance director or as otherwise provided in this article.

(d) Every person required to collect the tax levied by this article shall secure such tax from the consumer at the time he collects the admission or participation fee charged for the amusement. Upon the invoice receipt or other statement or memorandum of the rent given to the renter at the time of payment, the amount due under the tax provided in this article shall be stated separately on such documents.

7-7-8-3: Books and Records. The Village finance director or any person certified as his delegate may enter the premises of the amusement for inspection and examination of books and records in order to effectuate the proper administration of this article and to assure the enforcement of the collection of the tax imposed. It shall be unlawful for any person to prevent, hinder or interfere with the Village finance director or his duly authorized delegate in the discharge of his duties and the performance of this article. It shall be the duty of every

owner to keep accurate and complete books and records to which the Village finance director or his delegate shall at all times have full access, which records shall include a daily sheet showing:

- (1) The number of admission fees charged within the 24-hour period; and
- (2) The actual amusement tax receipts collected for the date in question.

7-7-8-4: Administration and Enforcement.

(a) The Director of Finance, or his/her designee, is designated as the administration and enforcement officer of the Amusement Tax hereby imposed on behalf of the Village. It shall be the responsibility and duty of the Director of Finance or his/her designee to collect all amounts due the Village from owners, managers, licensees, and operators of Amusements in the Village.

(b) A sworn monthly Amusement Tax return, prepared on a calendar month basis, shall be filed by each Amusement Owner, manager, licensee or operator of each amusement in the Village with the Director of Finance on forms prescribed or approved by him/her, showing the gross receipts from the Amusement, the number of admission tickets sold and issued, and the amount of Amusement Tax collected. Said tax returns and payment of the Amusement Tax for each calendar month shall be due on or before the 1st day of the second month after the Amusement Taxes have been collected (e.g. the return for January shall be due on or before the 1st day of March; the return for February shall be due on or before the 1st day of April; etc.).

(c) Amusement Owners filing Amusement Tax returns pursuant to this Section shall, at the time of filing such return, remit to the Village the amount of the Amusement Tax imposed by this Section, less a commission of one percent (1%) of the amount of the Amusement Tax, which is allowed to reimburse the owners for the expenses incurred in keeping records, billing, preparing and filing returns, remitting the Amusement Tax and supplying data to the Village upon request. No commission may be claimed by an owner for Amusement Taxes not timely remitted to the Village.

(d) The Director of Finance, or his/her designee, may enter the premises of any Amusement during its normal business hours, upon reasonable notice, for the purpose of inspection and examination of its books and records for the proper administration of this Amusement Tax, and

for the enforcement of the collection of the Amusement Tax hereby imposed. It is unlawful for any person to prevent, hinder, or interfere with the Director of Finance or his/her designee in the discharge of his/her duties hereunder. It shall be the duty of every owner, manager, licensee or operator to keep accurate and complete books of records, containing all information necessary for the collection of the Amusement Tax herein imposed, to which the Director of Finance or his/her designee shall have full access, which records shall include a daily sheet showing; (a) the number of tickets of admission issued during the twenty four (24) hour period and the price per ticket sold, and (b) the actual Amusement Tax receipts collected for the date in question. In the event that the inspection and examination by the Director of Finance, or his/her designee, discloses a discrepancy in excess of five percent (5%) from the information furnished by the owner, manager, licensee or operator of an Amusement, the cost of said inspection and examination shall be borne by said person.

7-7-8-5: Suit for Collection; Revocation of License. Whenever any person shall fail to pay any Amusement Taxes herein provided, or when any owner, manager, licensee or operator of an Amusement shall fail to collect the Amusement Tax hereby imposed from any person who has the ultimate liability for payment of the same, the Village Attorney, or his/her designee, shall, upon request of the Director of Finance, bring or cause to be brought an action to enforce the payment of said Amusement Tax on behalf of the Village in any court of competent jurisdiction. If the Village Manager, or his/her designee, after a hearing held by or for him/her, shall find that any Amusement owner, manager, licensee or operator has willfully evaded his/her responsibility to collect the Amusement Tax imposed by this Section, he/she may suspend or revoke all Village licenses, including but not limited to any business licenses. Hearings to suspend or revoke a Village license shall be held as provided in Village ordinances creating and administering such licenses or as may be established by the corporate authorities from time to time. Any such suspension or conviction resulting from such hearing shall not relieve or discharge any civil liability for non-payment of the Amusement Tax due.

7-7-8-6: Interest and Penalties.

(a) Any person found guilty of violating, disobeying, omitting, neglecting, or refusing to comply with or unlawfully resisting or opposing the enforcement of any of the provisions of this Section, except when otherwise specifically provided, upon conviction thereof shall be punished by a fine of not less

than two hundred dollars (\$200.00) nor more than seven hundred fifty dollars (\$750.00) for the first offense, and not less than five hundred dollars (\$500.00) nor more than seven hundred fifty dollars (\$750.00) for the second and each subsequent offense in any one hundred eighty (180) day period.

(b) Each day upon which a person shall continue any violation of this Section, or permit any such violation to exist after notification thereof, shall constitute a separate and distinct offense.

(c) If any Amusement Tax imposed by this Section is not paid when due, a late payment interest penalty equal to two percent (2%) of the unpaid Amusement Tax shall be added to each month that such Amusement Tax remains unpaid.

(d) Any owner subjected to the penalties provided for by this Subsection 7-7-8-6 shall not be discharged or released from the payment of any Amusement Tax due.

7-7-8-7: Proceeds of Amusement Tax. All proceeds resulting from the imposition of this Amusement Tax, including penalties and interest, shall be paid into the treasury of the Village.

SECTION 3: That this Ordinance shall be in full force and effect from and after its adoption, and publication in pamphlet form as provided by law.