



Board of Commissioners of Cook County

118 North Clark Street
Chicago, IL

Legislation Text

File #: 14-6394, **Version:** 1

PROPOSED ORDINANCE AMENDMENT

AMUSEMENT TAX

BE IT ORDAINED, by the Cook County Board of Commissioners, that Chapter 74, Taxation, Article X., Amusement Tax, Section 74-395 of the Cook County Code is hereby amended as Follows

Sec. 74-395. Collection, payment and accounting.

(a) It shall be the joint and several duty of every owner, manager, operator of an amusement, a place where an amusement is being held or place of amusement and every ticket reseller to secure from each patron the tax imposed by this article. Tax payments accompanied by tax returns prescribed by the Department shall be remitted to the Department on or before the 20th day of the month following the month in which payment for the amusement is made for which the tax is due.

(b) Canceled admission tickets and complete and accurate records, books and accounts in detail of all receipts shall be kept at the place of amusement or such other place in the County as may be designated in writing by the person liable for collection of the tax. All such books, records and accounts shall be open to inspection by the Department at all reasonable times during business hours.

(c) Every owner, manager, or operator who is required to collect the tax imposed by this article shall be considered a tax collector for the County. All amusement taxes collected shall be held by such tax collector as trustee for and on behalf of the County. The failure of the tax collector to collect the tax shall not excuse or release the patron from the obligation to pay the tax.

(d) Notwithstanding any other provision of this article, in order to permit sound fiscal planning and budgeting by the County, no person shall be entitled to a refund of, or credit for, the tax imposed by this article unless the person files a claim for refund or credit within one year after the date on which the tax was paid or remitted to the Department.

Effective date: This ordinance shall be in effect immediately upon adoption