

**CHAPTER 114: ENTERTAINMENT TAX**

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**§ 114.01 ENTERTAINMENT DEFINED.**

“Entertainment” is defined to include: any exhibition, performance, presentation or show for entertainment purposes viewed outside the home, including, but not limited to, any theatrical, dramatic, musical or spectacular performance, promotional show, motion picture show, flower, poultry or animal show, animal act, circus, rodeo, professional athletic contest, sport, game or similar exhibition such as boxing, wrestling, skating, dancing, swimming, racing, or riding on animals or vehicles, baseball, basketball, softball, football, tennis, golf, hockey, track and field games, bowling, or billiard and pool games; as well as any entertainment or recreational activity offered for public attendance including, but not limited to, carnivals, amusement park rides and games, bowling, billiards and pool games, dancing, tennis, racquetball, swimming, weightlifting, body building or similar venue.

**§ 114.02 LICENSE REQUIRED.**

No person shall conduct, keep, manage or operate, or cause to be conducted, kept, managed or operated an entertainment entity without having first obtained a business license as required by this Title.

**§ 114.03 TAX IMPOSED.**

That the Village shall impose a four percent (4%) tax on the revenue for ticket related admissions imposed upon the patrons of any entertainment entity and collected by the owner, operator or licensee of any entertainment entity for the privilege to enter, to witness, to view or to participate in such entertainment.

## **Title XI: Business Regulations**

### **§ 114.04 PAYMENT.**

The owner and operator of each entertainment entity and the person to whom the license to operate said entertainment entity shall have been issued by the Village, shall bear, jointly and severally, the responsibility and liability for collection of the tax from the patron and remittance of the tax to the Village.

### **§ 114.05 ADMINISTRATION.**

(A) The Village Administrator or the Village Administrator's designee is designated the administration and enforcement officer of the tax imposed on behalf of the Village. It shall be the responsibility of the Village Administrator or designee to collect all amounts due the Village from the owners, operators and licensee's entertainment entities within the Village.

(B) A sworn and certified monthly tax return shall be filed by each owner, operator or licensee of each entertainment entity in the Village with the Village Administrator or designee, on forms prescribed by the Village Treasurer, showing all receipts from the entertainment entity during the preceding month. The dates upon which the monthly returns are to be filed shall be provided by rules and regulations promulgated by the Village Treasurer.

(C) The Village Treasurer or any person certified by him/her as his representative may enter the premises of any entertainment entity for the purposes of inspection and examination of its books and records for the proper administration of this article, and for the enforcement of collection of the tax hereby imposed. It is unlawful for any person to prevent, hinder or interfere with the Village Treasurer or his/her representative in the discharge of his/her duties hereunder.

### **§ 114.06 ENFORCEMENT**

(A) Whenever any person shall fail to pay any tax provided in this Chapter, or when any owner, operator or licensee or an entertainment entity in the Village shall fail to remit tax, the Village Attorney shall, upon the request of the Village Administrator or designee bring or cause to be brought an action to enforce the payment of such tax on behalf of the Village in any court of competent jurisdiction.

(B) In addition, if the Village Administrator, after holding a hearing, finds that an entertainment owner, operator or licensee has willfully evades his or her responsibility to collect the tax imposed by this Chapter, the Village Administrator may suspend or revoke all Village licenses held by the tax evader. The person shall have an opportunity to be heard at a hearing, to be held not less than five days after receipt of notice of the time and place thereof, addressed to him or her at his or her last known place of business. Any suspension or conviction resulting from the hearing shall not relieve or discharge any civil liability for non-payment of the tax due.

### **§ 114.07 INTEREST, PENALTIES AND FINES.**

In the event of failure by any entertainment entity owner, operator or licensee to collect and pay to the Village Administrator the tax required hereunder within 30 days after it is due, interest shall accumulate and be due upon the tax at the rate of 1% per month. In addition, a penalty of

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10% of the tax and interest due shall be assessed and collected against any entertainment entity owner, operator or licensee who fails to collect and remit the tax imposed by this Chapter.

### **§ 114.08 DISPOSITION OF TAX PROCEEDS.**

All proceeds resulting from the imposition of the tax under this Chapter, including interest and penalties, shall be paid into the treasury of the Village and shall be credited to and deposited in the corporate fund of the Village.

(Ord. 00-9, passed 4-17-00)