



# United City of Yorkville

800 Game Farm Road  
Yorkville, Illinois, 60560  
Telephone: 630-553-4350  
Fax: 630-553-7575  
www.yorkville.il.us

## AMUSEMENT TAX - MONTHLY RETURN

### STATEMENT OF TAX RECEIPTS UNDER PROVISIONS OF ORDINANCE 2010-34

RETURN FOR THE PERIOD OF: \_\_\_\_\_

**Business Name & Address:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Mailing Address:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

#### COMPUTATION OF TAX: RECEIPTS FROM ALL AMUSEMENTS & RENTALS:

- |    |   |          |
|----|---|----------|
| 1. | Total Gross receipts                                    | \$ _____ |
| 2. | Amount of tax due (line 1 x 0.03 (3%))                  | \$ _____ |
| 3. | Interest if tax paid late (1% per mth. ___ X ___ mths.) | \$ _____ |
| 4. | Amount due (line 2 or line 2 + lines 3 when applicable) | \$ _____ |

#### Send Remittance To:

United City of Yorkville  
Finance Department  
800 Game Farm Road  
Yorkville, Illinois 60560

**Amount Paid: \$** \_\_\_\_\_

I certify that the information contained in this report has been prepared under my supervision, has been reviewed by me, and is correct to the best of my knowledge.

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

**AN ORDINANCE AMENDING THE CODE OF ORDINANCES  
OF THE UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS,  
PROVIDING FOR AN AMUSEMENT TAX**

**BE IT ORDAINED** by the Mayor and City Council of the United City of Yorkville, Kendall County, Illinois, as follows:

*Section 1.* Title 3, Article 4 of the United City of Yorkville Code of Ordinances is hereby amended by adding Article D, as follows:

**ARTICLE D. AMUSEMENT TAX**

3-4D-1:                   **DEFINITIONS:**

As used in this Article, the following terms have the following meanings:

“Amusement devices” means any and all mechanical devices of entertainment and games of skill or amusement operated for gain or for profit, including, but not necessarily limited to, the following: video games, other arcade games, billiards and pool tables, pinball games, virtual reality games, and computerized games.

“Amusements” means any and all participatory, spectator and exhibitivive diversions and entertainments, including but not limited to the following activities: any theatrical, dramatic, musical or spectacular performance; motion picture show; flower, poultry or animal show; carnival; amusement park rides; animal acts; circuses; rodeos; athletic contests; sports or games, including boxing, wrestling, tennis, racquetball, handball, golf, skating, dancing, swimming, racing or riding animals or vehicles, baseball, basketballs, softball, football, hockey, track and field games, soccer, rugby; billiards and pool games; video movies and video games; computer games; and pinball games, arcade games and all other mechanical devices of entertainment and games of skill or diversion. Instructional activity, even if the subject matter of the instruction might be considered an amusement, shall not be considered an amusement for purposes of this Article.

“Gross payment” means all fees or charges paid in the form of fees or charges for admission to any place of amusement and/or for use or rental of any facility, device or equipment for the purpose of witnessing, participating in, or utilizing any amusement, regardless of whether such fees or charges are characterized as admission fees, membership fees, use charges, rental or service charges, excluding golf cart rentals. Gross payments shall be exclusive of any tax imposed by the United States Government, the state of Illinois, or any other governmental unit. A fee or charge which entitles the patrons in any amusement or place of amusement operated within the corporate limits of the City to bona fide services in addition to or unrelated to the witnessing or participating in the amusement shall not be subject to the tax provided for in this Article, except however:

1. Where a fee or charge is comprised of identifiable components, packages or tiers, the tax provided for in this Article shall be imposed on payments

of any such components, packages or tiers which provide solely for admission to any place of amusement and/or for the use or rental of any facility, device or equipment for the purpose of witnessing, utilizing or participating in any amusement;

2. Where payment of a single fee or charge for admission to any place of amusement and/or for the use or rental of any facility, device or equipment for the purpose of witnessing or participating in any amusement also entitles the patron of the amusement or place of amusement to the incidental use of parking, restaurant, bar, refreshment, locker room, changing room, washroom and/or shower facilities or services, the tax provided for in this Article shall be imposed on the payment of such fee or charge, provided the predominant activity of such facility is an amusement.

“Instructional activity” means any activity, the primary objective and characteristic of which is instruction in the skills, rules and other aspects of the particular activity, and participation in the activity is ancillary to the instruction.

“Person” means and includes any individual, firm, partnership, association, joint stock company, joint venture corporation, unless exempted from application of this Article.

“Physical fitness activities” means activities that are traditionally pursued for purposes of health benefits, physical rehabilitation and self-improvement, and not primarily for amusement, including, but not necessarily limited to, running (with or without a treadmill), bicycling (stationary or otherwise), weightlifting and body building, aerobic, agility and other workout activities, dieting and nutritional programming, personal training activities, yoga, martial arts and similar activities.

“Place of amusement” means any premises or facility that offers amusements, including amusement devices, for gain or profit by a person who is not otherwise exempt under the terms of this Article, and provided that the predominant activity of such premises or facility is an amusement. A premises or facility that predominantly offers physical fitness activities shall not be considered a place of amusement.

“Video games” means video tape or video disc copy of a home entertainment game generally offered for paid use other than for outright sale to customers.

“Video movie” means video tape or video disc copy of a motion picture film, television show, or similar exhibition, generally offered for paid use other than for outright sale to customers.

#### 3-4D-2

#### **TAX IMPOSED:**

- A. A tax is imposed on patrons of amusements or places of amusement within the corporate limits of the City in an amount equal to 3% of the gross payments made in the form of fees or charges for admission to any facility and/or the use or rental of any facility, device or equipment for the purpose of witnessing or participating in any amusement, irrespective of whether such fees or charges are characterized

as admission fees, membership fees, service or use charges or rent. Gross payments, as defined in this Article, shall be exclusive of any tax imposed by the United States government, the state of Illinois, or any other governmental unit.

- B. The tax shall be imposed on the privilege of witnessing or participating in all amusements or places of amusement as a business for profit, irrespective of whether such amusement or place of amusement is available generally to the public or requires a membership as a precondition to admission to participation in or observation of the amusement or place of amusement.
- C. The ultimate incidents of and liability for payment of such tax shall be borne by the person who seeks participation in, witnessing of, admission to, any amusement or place of amusement. Such persons shall be referred to in this Article as "patrons."

3-4D-3 **TIME OF PAYMENT:**

- A. The tax levied in this Article 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 or place of amusement in the City to act as a trustee for and on account of the City, and to secure such tax from the patron and pay over to the City Administrator or designee such tax under procedures prescribed by the City Administrator or as otherwise provided in this Article.
- B. Every person required to collect the tax shall secure such tax from the patron at the time of admission, participation fee, rental or other charge is made for the amusement or place of amusement. The amount due for the tax shall be stated separately on any and all invoices, receipts, or other statements or documents, if any, which are generated at the time of the payment of the fee or charge.
- C. The tax collected pursuant to this Article by every owner, manager, or operator of all amusements or places of amusements shall be due and payable on the fifteenth day of the month following the preceding calendar month during which the gross payments were received. The tax collected shall be paid to the City Administrator or designee on forms provided by the City.
- D. In the event the amusement tax liability for any month is less than two hundred dollars (\$200.00), the tax for that month shall be paid with the next monthly payment. The tax report forms shall be delivered to the City Administrator at the time taxes are paid.
- E. Interest shall accumulate and become due upon the tax collected or to be collected at the rate of one percent (1%) per month commencing as of the first day of the month following the month in which the tax was due, and shall accrue until such time as the tax and interest are paid.

3-4D-4

**BOOKS AND RECORDS:**

- A. Duty to Maintain Records. Each person required to collect the tax provided for in this Article shall, either personally or through authorized agents, maintain complete books and records covering the operation of the amusement or place of amusement, indicating in such records all payments made for the privilege of witnessing, participating or utilizing the amusement or place of amusement. Such books and records shall be maintained on the premises wherein any amusement or place of amusement is operated and shall be subject to inspection by the City Administrator or his or her authorized agents at all reasonable times.
- B. Such books and records which are required to be maintained under the terms of this Article shall be kept for at least a period of three years and made available for inspection by the City Administrator or designee.

3-4D-5

**EXEMPTIONS:**

The tax imposed shall not apply to or be imposed upon the privilege of witnessing or participating in those amusements and places of amusement the proceeds of which inure exclusively to the benefit of religious, charitable, or educational institutions or organizations, or not-for-profit entities, provided no part of the net earnings are retained or retainable by an owner or person having an ownership interest, public and private preschools and elementary and secondary schools, and activities conducted or sponsored by the City.

3-4D-6

**REPORTS:**

On or before the fifteenth day of each month, each person liable for the collection of the tax shall file with the City Administrator or designee a written report in such form as the City Administrator may from time to time provide, stating the gross payments collected during the preceding month in the form of fees or charges, and the tax collected pursuant to this Article.

3-4D-7

**ADMINISTRATION AND ENFORCEMENT:**

- A. The City Administrator or designee shall be the administration and enforcement officer of the tax imposed on behalf of the City. It shall be the responsibility and duty of the City Administrator or designee to collect all amounts due the City from persons responsible for collection of the tax under this Article.
- B. The City Administrator or designee may enter the premises of any person owning, managing or operating any place of amusement or place where an amusement is located for the purposes of inspection and examination of its books and records for the proper administration of this Article, and for the enforcement of the collection of the tax imposed.
- C. It is unlawful for any person to prevent, hinder or interfere with the City Administrator or designee in the discharge of the duties under this section.

Further, the City Administrator is authorized to enter into any intergovernmental agreement with other government agencies, as approved by the City Council, for inspection reports regarding places of amusement or places where amusements are located for the determination of compliance under this Article.

- D. Whenever any person fails to pay or collect any taxes provided in this Article or fails to comply with any other provision of this Article, the City is authorized to enforce the provisions of this Article through Administrative Adjudication proceedings (Title 1, Chapter 14 of the City Code), or to initiate legal action to enforce the payment and collection of the tax or other compliance with this Article in any court of competent jurisdiction.

3-4D-8

**DISPOSITION OF PROCEEDS OF TAX:**

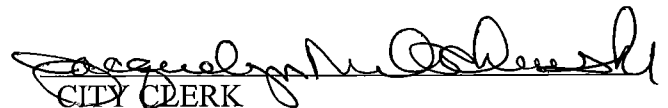
All proceeds resulting from the imposition, payment, and collection of the tax under this Article, including interest and penalties, shall be paid into the treasury of the City and shall be credited to and deposited in the general fund of the City.

**Section 2.** All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance shall be and the same are hereby repealed.

**Section 3.** If any Section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions hereof.

**Section 4.** This Ordinance shall be in full force and effect beginning on October 1, 2010 as provided by law.

Passed by the City Council of the United City of Yorkville, Kendall County, Illinois this 22 day of JUNE, A.D. 2010.

  
CITY CLERK

ROBYN SUTCLIFF	<u>  y  </u>	DIANE TEELING	<u>  y  </u>
GARY GOLINSKI	<u>  n  </u>	ARDEN JOSEPH PLOCHER	<u>  y  </u>
WALTER WERDERICH	<u>  n  </u>	MARTY MUNNS	<u>  y  </u>
ROSE ANN SPEARS	<u>  n  </u>	GEORGE GILSON JR.	<u>  y  </u>

Approved by me, as Mayor of the United City of Yorkville, Kendall County, Illinois, this 13 day of JULY 2010.

  
MAYOR