

Village of Hawthorn Woods

AN ORDINANCE LEVYING AND FIXING A LICENSE TAX ON ALL PERSONS CONDUCTING OR ENGAGING IN THE BUSINESS OF PROVIDING ENTERTAINMENT OR AMUSEMENT AND COLLECTING AN ADMISSION CHARGE FOR SUCH ENTERTAINMENT OR AMUSEMENT; PROVIDING FOR THE PAYMENT AND COLLECTION OF THE TAX; AND PRESCRIBING PENALTIES FOR VIOLATIONS OF THIS ORDINANCE.

ORDINANCE #1303-09

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF HAWTHORN WOODS, LAKE COUNTY, ILLINOIS AS FOLLOWS:

Section 1: Definitions

When used in this ordinance and unless otherwise distinctly expressed, the following words and phrases shall have the meanings set out herein:

- A. "Admission Charge". The term "admission charge" shall mean any charge for the right or privilege to any entertainment or amusement and shall include, among others, the following: all charges for seats, chairs, tables, benches, tents and structures, reserved or otherwise, and other similar accommodations; all charges made for food and refreshment where any free entertainment is provided other than by mechanical means; all charges made for the use of rental of equipment or facilities for purposes of entertainment and amusement unless persons not using the equipment or facilities are admitted free; and all automobile parking charges.
- B. "Chief Financial Officer". The term "Chief Financial Officer" shall mean the collector of Village taxes for the Village of Hawthorn Woods.
- C. "Entertainment or Amusement". The term "entertainment or amusement" shall include, any entertainment or recreational activity offered for public participation among others, the following: amusement parks and all forms of recreation therein, billiards, bowling, skating (ice and roller), horseback riding, public golf course fees, public driving ranges.

In addition, included in this definition is any exhibition, performance, presentation or show for entertainment purposes, viewed outside a home or hotel guest room, 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, 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 games charged by the hour and any other activity or event where persons engage in or observe a recreational or physical activity, game or performance.

The amusement tax is not applicable to private golf use at country club facilities but will be applicable to public golf courses and public driving ranges. In addition, any event open to the public where tickets are purchased (including those held at private clubs) will be subject to the amusement tax.

Amusements shall not include those actions where the manner in which one participates in a recreational activity is instructional in nature and constitutes lessons or classes.

- D. "Person". The term "person" shall include an individual, firm, corporation, company, partnership, association, and unincorporated association and any person acting in a fiduciary capacity.
- E. "Taxpayer". The term "taxpayer" shall mean any person who conducts or engages in the business of providing entertainment or amusement.

Section 2: License Tax Based on Admission

There is hereby imposed on every person conducting or engaging in the business of providing entertainment or amusement to which a charge is made for admission within the limits of the Village of Hawthorn Woods, a license tax of 5% of each admission charge. Said license tax is in addition to all other taxes imposed by law.

Section 3: Filing of Statement and Payment of the Tax

Every person conducting or engaging in the business of providing entertainment or amusement and imposing a charge for admission within the limits of the Village of Hawthorn Woods shall, on or before the tenth (10) day of each month, file with the Chief Financial Officer a statement signed and sworn to by such person indicating the number and respective prices of admission charges collected by such person during the next preceding calendar month. A remittance for the amount of the tax levied by this ordinance shall accompany the statement. The failure of the taxpayer to collect the tax shall not exclude or release the obligation to pay the tax.

Section 4: Exclusions

This ordinance shall not apply to any person conducting or engaging in the business of providing entertainment or amusement where admission charges are to be used exclusively for charitable, eleemosynary, educational or religious purposes.

Section 5: Temporary Amusements and Entertainment; Bond and Permit Required

Every person conducting or engaging in the business of providing temporary or transitory amusement or entertainment and receiving admission charges for the same shall be subject to the tax levied by this ordinance. Such person shall obtain a permit from the Chief Financial Officer at least forty eight (48) hours in advance of any operations conducted within the Village of Hawthorn Woods. Such person shall file a statement and remittance of the day following times as the Chief Financial Officer shall determine; PROVIDED HOWEVER, that before a permit shall be issued under this section, the applicant for the same shall deposit with the Chief Financial Officer a sum of money, or bond in lieu thereof, conditioned upon the compliance with the provisions of this section, in an amount to be determined by the Chief Financial Officer as sufficient to cover the admission taxes which shall become due and owing upon the conclusion of temporary or transient operations.

Section 6: Inspection of Records

The Chief Financial Officer either personally or through his/her authorized agents, shall have the right to inspect and examine the records of every person subject to the tax imposed by this ordinance.

Section 7: Records

All records of every person conducting or engaging in the business of providing entertainment of amusement shall be retained for a period of three (3) years.

Section 8: Liens for Unpaid Taxes

A tax due and unpaid under this ordinance shall be a debt due to the Village of Hawthorn Woods. It shall be a personal obligation of the taxpayer and shall be a lien upon all of the property of the taxpayer. Said lien shall have priority over all other liens and obligations except those due to the State of Illinois and the United States. Said lien shall be enforced by the Chief Financial Officer as any other lien would be enforced against a default debtor.

Section 9: Penalties for Non-Payment.

A taxpayer who fails to remit the amount of the tax when due shall, in addition to all other penalties; pay a penalty of one (1) percent of the amount of the tax due. For each successive thirty (30) days elapsing before payment there shall be added an additional penalty of 10 percent.

Section 10: Determination of Tax due by the Chief Financial Officer

If a taxpayer fails to file a statement, or the Chief Financial Officer has reasonable cause to believe that an erroneous statement has been filed, the Chief Financial Officer may proceed to determine the amount of the tax due and in connection therewith shall make such investigations and take such testimony and evidence as may be necessary; PROVIDED HOWEVER, that the taxpayer shall be given notice and an opportunity to be heard before any determination is made by the Chief Financial Officer.

Section 11: Rules and Regulations

The Chief Financial Officer shall have power to adopt rules and regulations not inconsistent with the terms of this ordinance for the purpose of carrying out and enforcing the payment of the tax herein levied; and copy of such rules and regulations shall be on file and available for public examination in the Chief Financial Officer's office. Failure or refusal to comply with any rules and regulations promulgated under this section shall be deemed a violation of this ordinance.

Section 12: Violations and Penalties

Every person who willfully violates any of the provisions of this ordinance shall be guilty of a misdemeanor and upon conviction thereof, shall be liable to a fine or penalty of not less than twenty-five dollars (\$25.00) nor more than two hundred dollars (\$200.00) per violation.

Section 13: Repeal of Conflicting Ordinances

All ordinances or parts of ordinances of the Village of Hawthorn Woods in conflict with the provisions of this ordinance are hereby repealed.

Section 14: Severability

Each of the provisions of this ordinance are severable and if any provision is held invalid, the remaining provisions shall not be affected but shall remain in full force and effect.

Section 15: Effective Date

This ordinance shall be in full force and effect immediately after its passage, approval and publication.

Passed this 16th day of November, 2009.

Justin Thomas - Mayor
Dea Henderson - Deputy Village Clerk

Ayes: Anson, Kress, Pirog, Wright, Woiak, Coriza
Nays: Ø
Absent: Ø

Passed: November 16, 2009

Approved: November 16, 2009

Published: November 17, 2009