

ORDINANCE NO. 688

AN ORDINANCE IMPOSING AN AMUSEMENT TAX ON  
THEATERS WITHIN THE VILLAGE OF VERNON HILLS,  
LAKE COUNTY, ILLINOIS

BE AND IT IS HEREBY ORDAINED by the President and Board of Trustees of the Village of Vernon Hills, Lake County, Illinois that a tax of four per cent (4%) of the admission fee charged, be and is hereby levied and imposed upon all persons witnessing and or watching an amusement within the Village of Vernon Hills, for which an admission is charged and said four per cent (4%) shall be in addition to the admission fee charged and in addition to all state and federal taxes.

SECTION 1. AMUSEMENT TAX. A tax of four per cent (4%) is hereby levied on the admission fee charged and imposed on all persons witnessing or watching an amusement within the Village of Vernon Hills, and shall be known as an amusement tax.

SECTION 2. DEFINITION OF AMUSEMENT. When used herein, the term "amusement" shall mean any motion picture show or any dramatic, tragic, amusing, musical theater stage show to which an admission fee is charged.

SECTION 3. WHEN AMUSEMENT TAX SHALL NOT BE LEVIED. The tax shall not apply to, or be imposed upon, the privilege of witnessing and or watching any amusement the proceeds of which, after payment of reasonable expenses, enures exclusively to the benefit of:

- A. Not-for-profit or religious, educational, or charitable institutions, societies, or organizations, provided, however, that no part of the net earnings are retained or retainable by the owner;
- B. Grammar, junior high and high schools located within the Village of Vernon Hills, Lake County, Illinois.

SECTION 4. COLLECTION OF TAX. The tax shall be collected by any natural person, corporation, or other entity conducting an amusement as defined in Section 2. from those persons who attend such amusement.

SECTION 5. DATE TAX DUE AND PAYABLE AND WHO SHALL RECEIVE SAME. The amusement tax so collected shall be due and payable on the 15th day of each month after the preceding calendar month. The said tax shall be paid to and collected by the Village Treasurer.

SECTION 6. VILLAGE TREASURER OR HIS AUTHORIZED AGENT SHALL INSPECT BOOKS AND RECORDS. The Village Treasurer, either personally or through his authorized agent, shall have the right at all reasonable times to check the books and records of any person, corporation or other entity conducting an amusement as defined in Section 2

SECTION 7. REPORT AND NUMBER OF ADMISSIONS AND TAX RECORDED. That on or before the 15th day of each calendar month after the calendar month that the amusement tax is collected, each person, corporation or other

entity liable for the collection of the tax herein imposed shall make a report in writing, and file it with the Village Treasurer stating the total number of paid admissions for the amusement as defined in Section 2 and the total tax collected for said period.

SECTION 8. FAILURE TO PAY AMUSEMENT TAX OR REFUSAL TO ALLOW INSPECTION OF BOOKS AND RECORDS OR FAILING TO FILE REPORTS. That any person, corporation, or other entity failing to pay said tax as herein required or refusing to allow the inspection of books or records as herein required, or failing to file the report of fees and charges required by this Ordinance or willfully and knowingly making a false report or violating any of the terms of this Ordinance shall be fined in the sum of not less than fifty dollars (\$50.00) and not more than five hundred dollars (\$500.00). A separate offense shall be deemed committed on each day during or on which a violation occurs.

SECTION 9. SEVERABILITY. In the event that any section, clause, provision, or part of this Ordinance shall be found and determined to be invalid by a court of competent jurisdiction, all valid parts that are severable from the invalid parts shall remain in full force and effect.

SECTION 10. REPEAL AND SAVINGS CLAUSE. All ordinances in conflict herewith are hereby repealed; provided, however, that nothing herein contained shall affect any rights, actions, or causes of action which shall have accrued to the Village of Vernon Hills prior to the effective date of this Ordinance.

SECTION 11. EFFECTIVE DATE. This Ordinance shall be in full force and effect from and after its passage, approval and publication as provided by law.

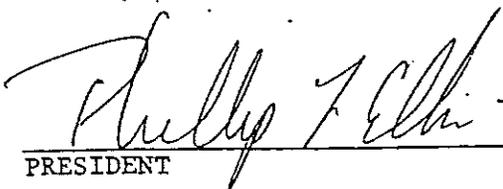
SECTION 12. ORDINANCE NUMBER. This ordinance shall be known as Ordinance Number 688.

Adopted by roll call vote as follows:

AYES: Byrne, Heier, Kimble, and Williams

NAYES: Israel, Newton

ABSENT AND NOT VOTING: None

  
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PRESIDENT

PASSED: January 24, 1989

APPROVED: January 24, 1989

PUBLISHED: February 2, 1989

ATTEST:

  
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VILLAGE CLERK