

Ordinance No. 17-13

AN ORDINANCE OF THE VILLAGE OF EAST DUNDEE, ILLINOIS, COOK AND KANE COUNTIES, ILLINOIS, AMENDING THE AMUSEMENT TAX

WHEREAS, the Village of East Dundee (the "*Village*") is a duly organized and validly existing home-rule municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State; and,

WHEREAS, the Village pursuant to its home rule powers has the authority to exercise any power and perform any function pertaining to its government and affairs including the power to regulate for the protection of the public health, safety and welfare; and,

WHEREAS, pursuant to its home rule authority, the Village has determined that it is in the best interests of the health, safety and welfare of its residents to amend Chapter 35 of the Code of Ordinances of the Village of East Dundee relating to the Amusement Tax imposed therein.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of East Dundee, Cook and Kane County, Illinois, as follows:

Section 1. That Chapter 35 of the Code of Ordinances of the Village of East Dundee is hereby amended by deleting Section 35.05(A) and inserting in lieu thereof the following:

(A) For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

AMUSEMENT. Any theatrical dramatic or musical performance, circus, rodeo, animal act, athletic contest, sport or similar exhibition or activity in which an attendee participates, and includes, without being limited thereto, animal and flower shows, skating, dancing, swimming or other water activity, racing or riding on animals or vehicles or other devices or equipment, baseball, basketball, softball, football, tennis, golf, hockey, track and field games, bowling, billiard and pool mines, motion picture film projection and any other activity, exhibition, performance, participation and entertainment not herein named, shown, exhibited, staged, or conducted and for which an admission fee or other charge to the spectators or participants is made.

PERSON. Any person, trustee, receiver, administrator, executor, conservator, assignee, trust in perpetuity, trust, estate, firm, co-partnership, joint venture, club, company, business trust, domestic or foreign corporation, association, syndicate, society or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit or otherwise.

Section 2. That Chapter 35 of the Code of Ordinances of the Village of East Dundee is hereby amended by deleting Section 35.05(C) and inserting in lieu thereof the following:

- (C) The tax described in division (B) above shall not be applicable to any amusement shown, exhibited or staged by:
- (1) A not-for-profit organization which is exempt from taxation pursuant to Section 501 of the Internal Revenue Code of 1986, as amended;
 - (2) Any school district;
 - (3) Any governmental entity;
 - (4) Any entity that charges a fee for admission to an amusement on less than fifty percent (50%) of the days the entity is open and operating its business during each quarter of the calendar year.
 - (5) Any entity that generates a majority of its revenue through charging an admission fee for an instructional class or the participation by a person in the creation of any type of artwork.

Section 3: This Ordinance shall be in full force and effect upon its passage, approval, and publication in pamphlet form as provided by law.

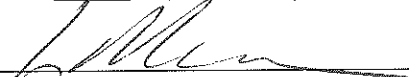
ADOPTED this 6th day of Mar, 2017 pursuant to a roll call vote as follows:

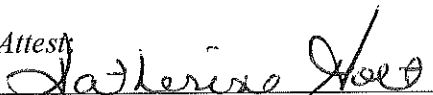
AYES: Trustees Lynam, Selep, Wood and Hall

NAYS: 0

ABSENT: Trustee Gorman

APPROVED by me this 6th day of Mar, 2017.


Village President

Attest

Village Clerk

Published in pamphlet form:

March 7, 2017