

VILLAGE OF NORTH RIVERSIDE

ORDINANCE NO. 16-O-08

AN ORDINANCE INCREASING THE AMUSEMENT TAX IN THE VILLAGE  
OF NORTH RIVERSIDE, COOK COUNTY, ILLINOIS

ADOPTED AND APPROVED BY THE  
PRESIDENT AND BOARD OF TRUSTEES  
OF THE VILLAGE OF NORTH RIVERSIDE, ILLINOIS  
THIS 20<sup>TH</sup> DAY OF JUNE, 2016

ORDINANCE NO. 16-O-08

AN ORDINANCE INCREASING THE AMUSEMENT TAX IN THE VILLAGE  
OF NORTH RIVERSIDE, COOK COUNTY, ILLINOIS

WHEREAS, the Village of North Riverside, Cook County, Illinois (the "*Village*") is a duly organized and existing municipal corporation created under the provisions of the laws of the State of Illinois and under the provisions of the Illinois Municipal Code, as from time to time supplemented and amended.

WHEREAS, as authorized by state law, the Village currently levies and imposes upon theater companies, corporations, or other persons providing "amusement," as defined in Chapter 3.20 of the North Riverside Municipal Code, a tax in the amount of twenty-five cents per ticket sold or twenty-five cents per person for each person who has paid an admission fee or charge as a spectator to the amusement;

WHEREAS, as discussed at the public meeting of the Finance Committee on May 23 and 24, 2016, the President and Board of Trustees of the Village of North Riverside find it necessary and in the best interests of the Village to increase this tax to five percent (5%) of total ticket sales or five percent (5%) of total admission fees or charges paid by spectators to any amusement to assist the Village in meeting increasing budget demands and financial obligations and to continue providing necessary services for its residents and businesses, among other needs.

NOW THEREFORE, be it ordained by the President and Board of Trustees of the Village of North Riverside, Cook County, Illinois as follows:

**SECTION 1: RECITALS.**

That the above recitals and legislative findings are found to be true and correct and are hereby incorporated herein and made a part hereof, as if fully set forth in their entirety.

**SECTION 2:** The tax set forth in Chapter 3.20 of the Village Code, entitled “AMUSMENT TAX,” is increased to 5% of total sales by deleting the struck terms and adding the underscored terms in Section 3.30.020 as follows:

3.20.020 – Tax imposed.

There is imposed a tax in the amount five percent (5%) of the price of total tickets sold ~~of twenty-five cents for each ticket sold~~ for admission to the amusement and, in the event a ticket is not sold for admission to the amusement, a tax of five percent (5%) of the total amount of admission fees or charges paid by spectators ~~twenty-five cents per person for each person who has paid an admission fee or charge as a spectator~~ to the amusement shall be paid. The tax described in this section shall be paid by the theater company, corporation, or other person which receives the admission fee or charge from the spectators. (Said theater company, corporation or other person shall be referred to in this chapter as the “taxpayer”.)

**SECTION 3: REPEALER.**

All Ordinances or parts of Ordinances in conflict with any of the provisions of this Ordinance shall be, and the same are hereby repealed.

**SECTION 4: SEVERABILITY.**

This Ordinance, and every provision thereof, shall be considered severable. In the event that any court of competent jurisdiction may find and declare any word, phrase, clause, sentence, paragraph, provision or section or part of a phrase, clause, sentence, paragraph, provision or section of this Ordinance is void or unconstitutional, the remaining words, phrases, clauses, sentences, paragraphs and provisions and parts of phrases, clauses, sentences, paragraphs, provisions and sections not ruled void or unconstitutional shall continue in full force and effect.

**SECTION 5: EFFECTIVE DATE.**

This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

**ADOPTED** by the President and Board of Trustees of the Village of North Riverside,  
Cook County, Illinois this 20<sup>th</sup> day of June 2016, pursuant to a roll call vote, as follows:

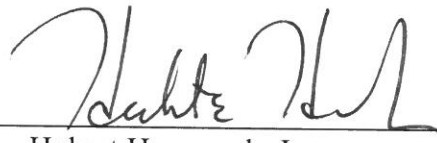
AYES: Trustees Bianco, Czajka, Decosola, Mengoni and Wilt

NAYS: Trustee Demopoulos

ABSENT: None

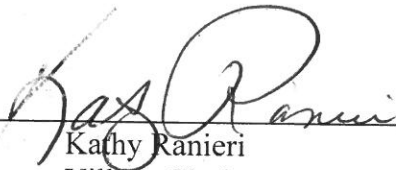
ABSTAIN: None

ADOPTED AND APPROVED this 20<sup>th</sup> day of June, 2016.



Hubert Hermanek, Jr.  
Village President

ATTEST:



Kathy Ranieri  
Village Clerk