

VILLAGE OF LOMBARD

255 E. WILSON AVE

LOMBARD, IL 60148

(630) 620-5913

SUMMARY OF AMUSEMENT TAX ORDINANCE

Effective Date:	June 1, 2005
Exempt Entities:	Religious, charitable, labor, fraternal, educational, veterans', not-for-profit, or homeowners' organizations that are exempt from federal and state income taxes or any unit of local government.
Tax:	The tax is levied on the gross receipts received for all amusement activities. The amount of the tax is five-percent (5%) and is placed on the owners of places which provide amusement activities, who can pass the tax along to consumers.
Items Included:	<p>Amusement includes: any theatrical, dramatic, musical or spectator performance; motion picture show; movie; video; videotape; digital versatile disk (DVD), video or DVD game; video or DVD game system; flower, poultry or animal show; carnival; amusement rides; animal act; circus; rodeo; athletic contest, sport or game, including, but not limited to, archery, shooting galleries and shooting ranges, boxing, wrestling, skating, dancing, swimming, racing or riding animals or vehicles, baseball, basketball, softball, football, tennis, racquetball, handball, golf, hockey, track and field games, soccer, rugby, bowling, billiards and pool games; including the giving of lessons or demonstrations of any of the above activities.</p> <p>Gross Receipts includes all fees or charges collected for witnessing, participating in, or utilizing any amusement; this would include all admission fees, membership fees, use charges, rent, rental, cover charges, or service charges.</p> <p>Refer to the attached Ordinance for exact definitions.</p>
Commission:	The entity may keep a commission of one-percent (1%) of the amount of the tax, to reimburse for expenses incurred in the administration of the tax.
Payments Due:	By the 20 th day of the month following the reporting period. The reporting period is the same as the entity's reporting period with the State of Illinois, but no more frequently than on a monthly basis. For example, if the entity files a monthly sales tax return with the State of Illinois, the entity must file a return with the Village of Lombard by the 20 th day of the following month. If the entity files a quarterly sales tax return with the State of Illinois, the entity must file a return with the Village of Lombard by the 20 th day of the month following the end of the quarter. If the entity files an annual sales tax return with the State of Illinois, the entity must file a return with the Village of Lombard by the 20 th day of the month following the end of the year.
Send Payments To:	Village of Lombard Amusement Tax 255 E. Wilson Ave. Lombard, IL 60148
Questions on Tax:	You may call Janet Downer at (630) 620-5913, or you may submit your questions in writing to the address above or by fax to (630) 620-8222. Be sure to include a phone number and address where we can respond to your question.