
THE VILLAGE OF TINLEY PARK

Cook County, Illinois

Will County, Illinois

**ORDINANCE
NO. 2021-O-044**

**AN ORDINANCE AMENDING TITLE XI CHAPTER 113 AND TITLE XI
CHAPTER 125 PERTAINING TO AMUSEMENT TAXES (PUSH TAX)**

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**AN ORDINANCE AMENDING TITLE XI CHAPTER 113 AND TITLE XI
CHAPTER 125 PERTAINING TO AMUSEMENT TAXES (PUSH TAX)**

WHEREAS, Section 6(a) of Article VII of the 1970 Constitution of the State of Illinois provides that any municipality which has a population of more than 25,000 is a home rule unit, and the Village of Tinley Park, Cook and Will Counties, Illinois, with a population in excess of 25,000 is, therefore, a home rule unit and, pursuant to the provisions of said Section 6(a) of Article VII, may exercise any power and perform any function pertaining to its government and affairs, including, but not limited to, the power to tax and to incur debt; and

WHEREAS, the Illinois Video Gaming Act ("VGA"), 230 ILCS 40/1 et seq., regulates the operation, licensing, and administration of video gambling; and

WHEREAS, the Village of Tinley Park ("Village") in accordance with the VGA regulates video gaming activity within the Village; and

WHEREAS, pursuant to the Article V II, Section 6(a) and Section 60) of the Ill. Const. of 1970 in conjunction with 65 ILCS 5/11-42-5 of the Illinois Municipal Code, the Village is authorized to impose a tax upon amusements; and

WHEREAS, the Village now desires to impose a tax upon the amusement of playing a video gaming terminal within the Village ("Push Tax"); and

WHEREAS, said Push Tax will be imposed at a rate of \$0.01 per play; and

WHEREAS, the Village's Push Tax will provide much needed revenue to promote the general health, safety, and welfare of the Village and its residents, and provide adequate funds to offset the adverse effects of gambling within the Village; and

WHEREAS, the President and Board of Trustees of the Village, hereby believe that it is in the best interest of the Village and its residents to impose said Push Tax; and

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF TINLEY PARK, COOK AND WILL COUNTIES, ILLINOIS, STATE AS FOLLOWS:

SECTION ONE

The foregoing recitals shall be and are hereby incorporated as findings of facts as if said recitals were fully set forth herein.

SECTION TWO

That Title XI Chapter 113 of the Village of Tinley Park Municipal Code entitled "AMUSEMENTS" is hereby amended by deleting the following strikethrough language and adding the following underlined language as follows:

§113.37 VIDEO GAMING TERMINALS.

(A) License required. The licensing requirements shall be in accordance with Chapter 110 and Sections §112.20 and §132.23 of this Village Code.

(B) The fees for such license shall be as provided in Sections §112.20 and §132.23 of this Village Code.

(C) A Video Gaming Terminal is defined in Section §125.025 of this Village Code.

SECTION THREE

That Title XI Chapter 125 of the Village of Tinley Park Municipal Code entitled "MUNICIPAL TAXES" is hereby amended by deleting the following strikethrough language and adding the following underlined language as follows:

§ 125.025 DEFINITIONS.

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

"AMUSEMENT." Any theatrical, dramatic, musical, or other types of concerts, or spectacular performance or show, or motion picture show, or similar exhibition for public entertainment, in the Village. Any use of a Video Gaming Terminal in the Village.

"PERSON." Any natural person, trustee, receiver, administrator, executor, conservator, assignee, trust in perpetuity, trust, estate, firm, 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, or otherwise. Whenever the term "PERSON" is used in any section prescribing and imposing a penalty, the term as applied to associations shall mean the owners or part-owners thereof, and as applied to corporations, the officers thereof.

"PLAY." Each individual push of the Video Gaming Terminal which initiates the simulation provided by the Video Gaming Terminal. Play shall not include the push of individual wager

amounts, selection of types of games on the Video Gaming Terminal or entry of any information or printing of winning receipts.

“TERMINAL OPERATOR.” Any individual, partnership, corporation, or limited liability company that is licensed under the Video Gaming Act, 230 ILCS 40/1 et seq., and that owns, services, and maintains Video Gaming Terminals for placement in licensed establishments, licensed truck stop establishments, licensed large truck stop establishments, licensed fraternal establishments, or licensed veterans establishments.

“VIDEO GAMING TERMINAL.” Any electronic video game machine that, upon insertion of cash, electronic cards or vouchers, or any combination thereof, is available to play or simulate the play of a video game, including but not limited to video poker, line up, and blackjack, as authorized by the Illinois Gaming Board utilizing a video display and microprocessors in which the player may receive free games or credits that can be redeemed for cash. The term does not include a machine that directly dispenses coins, cash, or tokens or is for amusement purposes only.

§ 125.026 TAX IMPOSED.

(A) A tax is hereby levied and imposed upon all amusements within the Village at the rate of 5% of the purchase price of a ticket of admission for each person entering the premises of a place of amusement for the purpose of witnessing, viewing or participating in the amusement. The tax herein levied shall be in addition to any and all other taxes.

(B) The ultimate incidence of and liability for payment of said tax shall be borne by the ticket user or purchaser.

(C) The tax hereby levied and imposed shall not apply to or be imposed upon the purchase price of tickets for those persons witnessing, viewing or participating in any amusement, the proceeds of which inure exclusively to the benefit of religious, charitable or educational institutions or organizations, or not-for-profit entities duly qualified under the laws of this state.

(D) The tax rate of 5% shall be effective for all amusements occurring on or after January 1, 2017.

(E) The tax rate of 4% shall remain in effect for all amusements occurring through December 31, 2016

(F) Video Gaming Push Tax.

(1) Except as otherwise provided by this Chapter, an amusement tax is imposed upon any person who participates in the Play of a Video Gaming Terminal that takes place within the jurisdictional boundaries of the Village of Tinley Park. The rate of the tax shall be equal to one cent (\$0.01) per Play on a Video Gaming Terminal.

(2) The Terminal Operator of a Video Gaming Terminal may separately itemize and charge each Person who Plays a Video Gaming Terminal.

(G) The taxes imposed in this Chapter is in addition to all other taxes imposed by the State of Illinois or any municipal corporation or political subdivision thereof.

§ 125.027 PAYMENT AND COLLECTION OF TAX.

(A) Amusement Tax.

The owner, manager, licensee or operator of each amusement shall bear, jointly and severally, the duty to collect the tax from each ticket user or purchaser. Every person required to collect the tax levied by this chapter shall secure said tax from the ticket user or purchaser at the time that he collects the price or charge for the ticket of admission. Whenever suitable, the amount of the tax shall be shown separately on each ticket of admission or the ticket shall indicate that the purchase price includes local taxes; provided, however, in no event shall tickets of admission printed prior to the effective date of this chapter be required to separately show the tax hereby imposed. The tax shall be paid to the Village Treasurer under procedures prescribed by the Village Treasurer and as otherwise provided by this chapter.

(B) Video Gaming Push Tax.

(1) It shall be the duty of every Terminal Operator of a Video Gaming Terminal(s) to secure from each Person participating in the Play of a Video Gaming Terminal the Push Tax imposed by this Chapter. For purposes of this Chapter, it shall be presumed that the amount of the Push Tax imposed on each Person, unless the taxpayer or tax collector provides otherwise with books, records, or other documentary evidence, has been collected from the Person by the Terminal Operator.

(2) Push Tax payments accompanied by tax returns prescribed by the Village shall be remitted to the Village on or before the 20th day of the month following the month in which payment for the Push Tax is made.

(3) Every Terminal Operator of a Video Gaming Terminal who is required to collect the Push Tax by this Chapter shall be considered a tax collector for the Village. All Push Tax amount collected shall be held by the Terminal Operator as trustee for and on behalf of the Village. The failure of the Operator to collect the tax shall not excuse or release the Person from the obligation to pay the tax. The ultimate incidence of the Push Tax shall remain on the Person and shall never be shifted to the Terminal Operator.

(4) Notwithstanding any other provision of this Chapter, in order to permit sound fiscal planning and budgeting by the Village, no person shall be entitled to a refund of, or credit for, the Push Tax imposed by this Chapter unless the person files a claim for a refund or credit within one (1) year after the date on which the Push Tax was paid or remitted to the Village.

§ 125.028 ADMINISTRATION AND ENFORCEMENT.

~~(A) The Village Treasurer or his designated agent is designated as the administration and enforcement officer of the tax hereby imposed on behalf of the Village. It shall be the responsibility and duty of the Village Treasurer or his designated agent to collect all amounts~~

~~due the Village from the owners, managers, licensees and operators of amusements in the Village. A sworn monthly amusement admission tax return, on a calendar month basis, shall be filed by each owner, manager, licensee or operator of each amusement in the Village with the Village Treasurer or his designated agent, regardless of whether there is any tax due for the month covered by the return, on forms prescribed by him, showing the gross receipts from the amusement and the number of admission tickets sold and issued, the purchase price thereof and the tax imposed, if any. Said returns are to be filed by the last day of the month following the month covered by said return. The tax herein imposed due and owing shall accompany the return and shall likewise be due as of the last day of the month following the month covered by said return.~~

~~(B) The Village Treasurer or his designated agent may enter the premises of any amusement for the purposes of inspection and examination of its books and records for the proper administration of this chapter, and for the enforcement of the collection of the tax hereby imposed. It is unlawful for any person to prevent, hinder or interfere with the Village Treasurer or his designated agent in the discharge of his duties hereunder. It shall be the duty of every owner, manager, licensee or operator of any amusement to keep accurate a complete set of books and records, containing all information necessary for the collection of the tax herein imposed, to which the Village Treasurer or his designated agent shall at all times have full access, which records shall include a daily sheet showing:~~

- ~~(1) The number of tickets of admission issued during the 24-hour period; and~~
- ~~(2) The actual amusement tax receipts collected for the date in question.~~

(A) AMUSEMENT TAX.

(1) The Village Treasurer or his designated agent is designated as the administration and enforcement officer of the tax hereby imposed on behalf of the Village. It shall be the responsibility and duty of the Village Treasurer or his designated agent to collect all amounts due the Village from the owners, managers, licensees and operators of amusements in the Village. A sworn monthly amusement admission tax return, on a calendar month basis, shall be filed by each owner, manager, licensee or operator of each amusement in the Village with the Village Treasurer or his designated agent, regardless of whether there is any tax due for the month covered by the return, on forms prescribed by him, showing the gross receipts from the amusement and the number of admission tickets sold and issued, the purchase price thereof and the tax imposed, if any. Said returns are to be filed by the last day of the month following the month covered by said return. The tax herein imposed due and owing shall accompany the return and shall likewise be due as of the last day of the month following the month covered by said return.

(2) The Village Treasurer or his designated agent may enter the premises of any amusement for the purposes of inspection and examination of its books and records for the proper administration of this chapter, and for the enforcement of the collection of the tax hereby imposed. It is unlawful for any person to prevent, hinder or interfere with the Village Treasurer or his designated agent in the discharge of his duties hereunder. It shall be the duty of every owner, manager, licensee or operator of any amusement to keep accurate a

complete set of books and records, containing all information necessary for the collection of the tax herein imposed, to which the Village Treasurer or his designated agent shall at all times have full access, which records shall include a daily sheet showing:

- (a) The number of tickets of admission issued during the 24-hour period; and
- (b) The actual amusement tax receipts collected for the date in question.

(B) VIDEO GAMING TERMINAL PUSH TAX.

The Terminal Operator of any Video Gaming Terminal(s) shall be subject to audit, inspection, and record keeping provisions of this Code. It shall be unlawful for any Terminal Operator and/or Person to prevent, hinder, or interfere with the Village's Officials, employees, and/or agents designated to discharge their respective duties in the performance and enforcement of the provisions of this Chapter. It is the duty of every Terminal Operator of a Video Gaming Terminal(s) to keep accurate and complete books and records to which the Village's officials, employees, and/or agents will at all times have full access.

(C) VIDEO GAMING PUSH TAX REGISTRATION.

Every Terminal Operator of Video Gaming Terminals located in the Village of Tinley Park shall apply for registration as a tax collector with the Village no later than thirty (30) days after commencing such business, or thirty (30) days after the effective date of the Ordinance imposing the Push Tax, whichever occurs later.

The application shall be submitted to the Village on the forms provided by the Village and contain such information as reasonably required by the Village to impose, collect, and audit all amounts related to the Push Tax.

§ 125.029 SUIT FOR COLLECTION; REVOCATION OF LICENSE.

Whenever any person shall fail to pay any taxes herein provided, or when any owner, manager, licensee or operator of an amusement in the Village shall fail to collect the tax hereby imposed from any person who has the ultimate liability for payment of the same, the Village Attorney shall, upon request of the Village, bring or cause to be brought, an action to enforce the payment of said tax on behalf of the Village in any court of competent jurisdiction. If the Village President, after a hearing held by or for him, shall find that any amusement owner, manager, licensee or operator has willfully evaded his responsibility to collect the tax imposed by this chapter, he may suspend or revoke all Village licenses, including but not limited to any business, liquor, or gaming license issued to and held by such person. Said person shall have an opportunity to be heard at such hearing, to be held not less than five days after notice is given of the time and place thereof, addressed to him at his last known place of business. Pending notice, hearing and finding, any license of which such person may be possessed may be temporarily suspended by the Village President. Any suspension or conviction resulting from such hearing shall not relieve or discharge any civil liability for nonpayment of the tax due.

§ 125.030 INTEREST AND PENALTIES.

In the event of failure by any amusement owner, manager, licensee or operator to collect and pay to the Village Treasurer the tax required hereunder within ten days after the same shall be due, a penalty shall be assessed and interest shall become due, all in accordance with the provisions of §41.04(B) and (C) of this code.

§ 125.031 DISPOSITION OF PROCEEDS OF TAX.

All proceeds resulting from the imposition of the tax under this chapter, including interest and penalties, shall be paid into the Treasury of the Village and shall be credited to and deposited in the General Fund of the Village.

SECTION FOUR

Any policy, resolution, or ordinance of the Village that conflicts with the provisions of this Ordinance shall be and is hereby repealed to the extent of such conflict.

SECTION FIVE

That this Ordinance shall be in full force and effect beginning on April 30, 2022

SECTION SIX

That the Village Clerk is hereby ordered and directed to publish this Ordinance in pamphlet form, and this Ordinance shall be in full force and effect from and after its passage, approval, and publication as required by law.

PASSED THIS 15th day of June, 2021

AYES: Brady, Brennan, Mahoney, Mueller, Sullivan

NAYS: None

ABSENT: Galante

APPROVED THIS 15th day of June, 2021.


VILLAGE PRESIDENT

ATTEST:



VILLAGE CLERK

STATE OF ILLINOIS)
COUNTY OF COOK) SS
COUNTY OF WILL)

CERTIFICATE

I, KRISTIN A. THIRION, Village Clerk of the Village of Tinley Park, Counties of Cook and Will and State of Illinois, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Ordinance No. 2021-O-044, “AN ORDINANCE AMENDING TITLE XI CHAPTER 113 AND TITLE XI CHAPTER 125 PERTAINING TO AMUSEMENT TAXES (PUSH TAX),” which was adopted by the President and Board of Trustees of the Village of Tinley Park on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the Village of Tinley Park this 15th day of June, 2021.



KRISTIN A. THIRION, VILLAGE CLERK



CONTRACT AND DOCUMENT APPROVAL CHECKLIST

Ordinance/Resolution No: _____

Exhibits Attached: Yes _____ No _____

Contracting Party/Vendor: _____

Contract Contact Info: _____

Bid Opening Date (If applicable): _____

Mylar (Rcvd by Clerk's Office): Y / N - Date Sent for Recording: _____ Date Recorded: _____

Certificates of Insurance Received: Yes _____ No _____

Contract Expiration: Date: _____

Signature of Contracting Party received: Yes _____ Date: _____

Staff Review Date: _____ Approved Via: _____ By: _____

Attorney Review: Date: _____ Approved Via: _____ By: _____

Village Manager Review: Date: _____ Approved Via: _____ By: _____

Committee Review Date: _____ Committee Type: _____

Committee Approval Date: _____ Committee Type: _____

Village Board Meeting: Date: _____

Village Board Approval: Date: _____ Approved: _____ Denied: _____

Notes: