

VILLAGE OF ANTIOCH

14-07-14

AN ORDINANCE AMENDING THE THEATER TAX

ADOPTED BY THE PRESIDENT AND BOARD OF TRUSTEES

OF THE

VILLAGE OF ANTIOCH, ILLINOIS

ON

JULY 21, 2014

Published in pamphlet form by authority of the Village Board
of the Village of Antioch, Lake County, Illinois,
this 23 day of July, 2014.

LAWRENCE M. HANSON	President	DENNIS B. CROSBY	Trustee
LORI K. FOLBRICK	Clerk	MARY C. DOMINIAK	Trustee
ROBERT J. LONG	Attorney	JERRY T. JOHNSON	Trustee
		JAY JOZWIAK	Trustee
		SCOTT A. PIERCE	Trustee
		TED P. POULOS	Trustee

ORDINANCE 14-07-14

AN ORDINANCE AMENDING THE THEATER TAX

WHEREAS, the Village Board recently adopted a tax on theatrical ticket sales in the amount of 75 cents (\$0.75) per ticket on all purchases of tickets for admittance to any movie or motion picture within the Village, with the tax being used to repay any and all costs or interest directly associated with the Village's advances toward the theater project described hereinabove, and afterward toward entertainment initiatives designed to draw patrons into downtown Antioch and to the restored theater, and

WHEREAS, in the course of the Board's deliberations on that tax, it was determined that several additional important civic-event exemptions need to be added in order to properly impose the burden of this tax on commercial enterprises and not on community events and fundraisers, and

WHEREAS, the Village Board has further determined that it is necessary to clarify that the tax applies to all commercial showings of motion pictures, including any and all so-called "pay-per-view" exhibitions,

NOW THEREFORE, BE IT ORDAINED by the Village of Antioch, Lake County, Illinois, as follows:

SECTION ONE: Title 3, Chapter 7, Section 1 of the Antioch Municipal Code is hereby amended as follows, with additions underlined and deletions ~~stricken~~:

3-7-1. Tax Imposed. Pursuant to the power granted to the Village by the provisions of 65 ILCS 5/11-42-1 and 65 ILCS 5/11-42-5, there is hereby imposed a tax on the purchase of all tickets for admissions to motion pictures sold within the Village of Antioch.

- A. For the purposes of this Chapter, the phrase "motion pictures" shall encompass any series of pictures projected on a screen in rapid succession with objects shown in successive positions slightly changed so as to produce the optical effect of a continuous picture in which the objects move. This definition shall be construed broadly to include not only traditional movies, but also recorded, broadcast or internet video, such as, but not limited to, pay-per-view events shown in commercial settings and for which a ticket or admission charge is required by the exhibitor or venue.
- B. Exemptions: ~~Motion picture tickets sold by any person or groups of persons for exhibition within any school building are exempt from this tax.~~ The following exhibitions of motion pictures are exempt from this tax:
 - a. Tickets sold by any person or groups of persons for exhibition within any school building;

- b. Tickets sold by the Village or any other unit of local government for exhibition anywhere within the Village, including any outdoor venue;
- c. Tickets sold by any recognized or chartered homeowners' association or charitable institution where proceeds from the exhibition are intended to be used for fundraising purposes;
- d. Any other specific exhibition granted a waiver by the Village Board upon a written petition brought prior to the exhibition.

SECTION TWO: This Ordinance shall be in full force and effect from and after its passage, approval and publication as required by law.

PASSED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF ANTIOCH, ILLINOIS,
ON THIS 21st DAY OF JULY, 2014.

ATTEST:



LAWRENCE M. HANSON, MAYOR



LORI K. FOLBRICK, VILLAGE CLERK



STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATE

I, Lori K. Folbrick, certify that I am the duly appointed Municipal Clerk of the Village of Antioch, Lake County, Illinois.

I certify that on July 21, 2014, the Corporate Authorities of such municipality passed and approved **Ordinance No. 14-07-14**, entitled **“AN ORDINANCE AMENDING THE THEATER TAX ”** which provided by its terms that it should be published in pamphlet form.

The pamphlet form of **Ordinance No. 14-07-14**, including the Ordinance and cover sheet thereof, was prepared, and a copy of such Ordinance was posted in the municipal building, commencing on July 23, 2014 and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the Municipal Clerk.

DATED at Antioch, Illinois, this 23rd day of July, 2014



Lori K. Folbrick, RMC/CMC
Village Clerk

