



**AMENDMENT TO AMUSEMENT TAX ORDINANCE  
SECTIONS 74-390 THRU 74-429**

**CORRECTED NOTICE – THIS SUPERCEDES THE NOTICE DATED JANUARY 19, 2024**

March 18, 2024

Dear Taxpayer/Tax Collector,

The Amusement Tax Ordinance imposes a tax on the admissions, fees, or other charges paid by patrons for the privilege to enter, to witness, or to view an amusement in Cook County. Taxes are collected and remitted by amusement owners and operators.

On December 14, 2023, the Cook County Board of Commissioners passed an amendment to the Amusement Tax Ordinance, effective immediately. The ordinance is largely unchanged, however, we wanted to inform you of changes that may or may not affect your business practices. Please be aware of the following:

- The types of exemptions in the ordinance are unchanged. Applications for exemptions are no longer required, but owners/operators of exempt events must register with the department. The department can audit such owners/operators, at which time books and records must be provided to show an event is exempt.
- Religious, educational, nonprofit, and other similar not-for-profit groups may now exempt all hosted events from this tax. (Previously, only 2 events or 14 days were exempted.) These groups may now exempt all events hosted where the net earnings inure exclusively to the entity and not to the benefit of any private shareholder or person.
- Taxpayers and tax collectors making refund requests now have **2 years from the date on which the tax was paid or remitted to the Department to file a request.** This was increased from 1 year.

For more information regarding this tax, please visit the department's amusement tax website at [cookcountyil.gov/amusement-tax](http://cookcountyil.gov/amusement-tax). If you have any questions, please contact us by submitting a General Inquiry service request through the taxpayer online portal or sending an email to [revenuecompliance@cookcountyil.gov](mailto:revenuecompliance@cookcountyil.gov).