



**COOK COUNTY DEPARTMENT OF REVENUE  
AMUSEMENT RULING #1  
SECTION 74-391**

**Subject: Definition of an Amusement, Effective date: September 1, 2007.**

**Section 74-391 of the Cook County Amusement Tax Ordinance provides definitions of an amusement. Pursuant to this section, the definition of an Amusement also includes Paid Television.**

**“Paid Television” means programming that can be viewed on a television or other screen, and is transmitted by cable, fiber optics, laser, microwave, radio, satellite, or similar means to members of the public for consideration.**

RESCINDED 4/1/2020