



Department of Revenue

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## Cook County Department of Revenue Regulation

### Amusement Tax Regulation 2016-1

Subject – Application tax to admission fees

Effective Date – February 1, 2016

Recently, the Cook County Board amended the Amusement Tax Ordinance to include resellers of event tickets. Section 74-392 imposes the following taxes on amusements within the County:

- 3% of “admission fees or other charges paid” for the privilege to enter, to witness or to view such amusement” (74-392(a));
- 1% of “admission fees or other charges to witness in person live theatrical, live musical or other live cultural performances” in “auditorium[s], theater[s] or other space[s]” where capacity is more than 750 and less than 5000 people (74-392(f)(1));
- 1.5% of “admission fees or other charges to witness in person live theatrical, live musical or other live cultural performances” in “auditorium[s], theater[s] or other space[s]” where capacity is 5000 or more people (74-392(f)(2)).

**Clarification: Notwithstanding any prior rulings, regulations, agreements or understandings, the Amusement Tax applies to 100% of the “admission fees or other charges” less any applicable exclusions as provided under Section 74-392(e).**

Under Section 74-392(e), “admission fees or other charges” are computed exclusive of:

- (1) Any Federal, State or municipal taxes imposed upon the amusement patron.
- (2) Any amounts subject to other Cook County taxes (with the exception of County Retailers’ Occupation Tax), provided such County taxes are separately listed on the ticket of admission and the corresponding Cook County tax has been paid on that separately stated amount.
- (3) Any separately stated optional charges for nonamusement services or for sales of tangible personal property.

**Clarification: “Nonamusement services” means services that: (1) the patron of the amusement has the option to purchase separately from and in addition to the “admission fees or other charges” that the patron must pay for the privilege to enter, to witness or to view the amusement; and (2) have in fact been paid for by the patron or by any person on the patron’s behalf. “Nonamusement services” do not include separately stated charges for services that the patron must pay in order to acquire the privilege to enter, to witness or to view the amusement.**