

ORDINANCE 17,525

**AN ORDINANCE AMENDING CHAPTER 27 OF THE CODE OF THE CITY OF PEORIA
PERTAINING TO AMUSEMENT TAX**

WHEREAS, the City of Peoria, Illinois is a home rule municipality pursuant to Article VII, Section 6 of the Illinois Constitution of 1970; and

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Peoria, Illinois as follows:

Section 1. There shall be added to the Code of the City of Peoria the following underlined words and deleting the following stricken words in Article IX of Chapter 27 of the Code of the City of Peoria pertaining to Amusement Tax:


Article IX. Amusement Tax

Sec. 27-202. - Levied.

- (a) There is hereby levied and imposed upon privilege of participating in or witnessing an amusement within the city a tax of ~~two~~ three percent of the admission fee charged to such amusement exclusive of other state or federal taxes; provided, however, that such tax shall not apply to or be imposed upon any consumer attending or participating in an amusement owned by:
- (1) Grammar, junior high and high schools located in the city.
 - (2) Governmental units, boards, commissions and bodies duly organized under the laws of the city, state and United States of America; provided, however, that such tax shall apply and be imposed upon any consumer attending or participating in an amusement owned or offered by the Peoria Civic Center Authority.
 - (3) A resident not-for-profit society, organization, association, corporation or entity, advancing the cultural interest of the city through local production of live theatrical and dramatic presentations to a seated audience of any open-air or enclosed theatre, auditorium or the like.
 - (4) Not-for-profit religious, educational or charitable institutions, societies or organizations; provided, however, that no part of the net earnings are retained or retainable by the owner.

PASSED BY THE CITY COUNCIL OF THE CITY OF PEORIA, ILLINOIS this 5 day
of December, 2017.

APPROVED:



Mayor

ATTEST:




City Clerk

EXAMINED AND APPROVED:



Corporation Counsel