



IS YOUR EVENT SUBJECT TO THE CHICAGO AMUSEMENT TAX?

Section 4-156-020(A) of the Chicago Municipal Code imposes a tax upon the patrons of every amusement within the City. The tax is based on the admission fees or other charges for the privilege to enter, to witness, to view or to participate in the amusement.

What is an amusement? In general, all entertainment or recreational activities offered for public participation or on a membership or other basis are amusements subject to the tax.

How do I know if my event is taxable? Examples of taxable fees or charges include but are not limited to those for sporting events, concerts, movies, cover charges, pub crawls, sport and social clubs, tours, cruises, etc.

Who is responsible for collecting and remitting the tax? Owners, managers, operators of amusements or places where amusements are conducted and resellers must collect from patrons the tax imposed by the amusement tax code.

What is the tax rate? The tax rate is 9% of charges paid. For certain live theatrical, musical, and other live cultural performances held in an auditorium, theater, or other space whose maximum capacity (including balconies) is more than 750 persons the tax rate is 5%.

How do I get registered with the Department of Finance? If you do not have an account number with the City of Chicago and your business does not require a license issued by the City, complete and submit a Tax Registration Form and an Affidavit for Initial Tax Period. If you already have an account number with the City because you have a business license or are registered for another tax, you do not need to submit the Tax Registration Form. You may submit the Affidavit for Initial Tax Period indicating your existing City of Chicago account number. Please visit our website at www.cityofchicago.org to obtain these forms.

When is my payment due? Amusement Tax must be remitted on or before the 15th day of the month following the month in which the liability was incurred.

When is my tax return due? Amusement Tax returns are due on August 15th for the preceding fiscal year of July 1st through June 30th. Note: Effective 1/1/2016, all returns must be filed electronically.

How do I apply for an exemption? Certain live cultural performances as well as certain amusements sponsored by religious, charitable, or educational not-for-profit organizations for fund raising purposes are exempt (restricted to two events per calendar year not exceeding a total of 14 calendar days.) If you think your event is exempt from Amusement Tax in accordance with Section 4-156-020B(5)(a) through 4-156-020B(5)(g) of the Chicago Amusement Tax ordinance, you must submit an Amusement Tax Exemption Application at least 30 calendar days prior to the date of the amusement, or 15 calendar days prior to the date that admission tickets to the amusement are first made available for sale, whichever is earlier. The application can be found on our website at www.cityofchicago.org.

Have more questions regarding the Amusement Tax or other taxes enforced by the Chicago Department of Finance? Please contact Customer Service by phone at 312-747-4747 or via e-mail at revenue@cityofchicago.org.