HB5792

LRB104 22017 TRT 38067 b

104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB5792

Introduced 5/26/2026, by Rep. Sonya M. Harper

SYNOPSIS AS INTRODUCED:

65 ILCS 5/11-42-1.5 new

Amends the Illinois Municipal Code. Provides that the corporate authorities of a municipality may impose a tax upon all persons engaged in the business of acting as a resale facilitator within the municipality. Provides that the tax may not be imposed on (i) the original sale of a ticket or license by the owner, operator, or manager of an amusement, either directly or through a third party; (ii) the resale of a ticket or license to a ticket broker registered with the Office of the Secretary of State under the Ticket Sale and Resale Act; or (iii) the resale of a ticket or license by a ticket broker to another ticket broker registered with the Office of the Secretary of State under the Ticket Sale and Resale Act.

LRB104 22017 TRT 38067 b

A BILL FOR

AN ACT concerning local government.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

Section 5. The Illinois Municipal Code is amended by adding Section 11-42-1.5 as follows:

(65 ILCS 5/11-42-1.5 new)

Sec. 11-42-1.5. Ticket and license resale.

(a) As used in this Section:

"Amusement" means:

(1) any exhibition, performance, presentation, or show for entertainment purposes, including, but not limited to, any theatrical, dramatic, musical, or spectacular performance, promotional show, motion picture show, flower show, athletic contest, sport, game, or similar exhibition, such as boxing, wrestling, skating, dancing, swimming, racing, or exhibitions involving persons riding on animals or vehicles, baseball, basketball, softball, football, tennis, golf, hockey, track and field games, bowling, or billiard or pool games; and

(2) any paid television programming, whether transmitted by wire, cable, fiber optics, laser, microwave, radio, satellite, or similar means.

"Amusement" does not include lawful gambling at a casino, as that term is defined in the Illinois Gambling Act.

"License" means a ticket or other license granting the privilege to enter, to witness, to view, or to participate in an amusement, or the opportunity to obtain the privilege to enter, to witness, to view, or to participate in an amusement, and includes, but is not limited to, a permanent seat license.

"Resale" means the resale of a ticket or other license to an amusement to an independent and unrelated third party after the ticket or license has been sold by the owner, manager, or operator of the amusement or the owner, manager, or operator of the place where the amusement is being held.

"Resale facilitator" means a person engaged in the business of reselling a ticket or other license to an amusement for consideration on behalf of the owner of the ticket, assisting the owner in resale of the owner's ticket or other license, whether the ticket is resold by bidding, consignment, or otherwise, and whether the ticket is resold in person, at a site on the Internet, or by other means. "Resale facilitator" includes, but is not limited to, an auctioneer, a ticket broker, a seller of tickets or other licenses for amusements, or an internet auction listing service. "Resale facilitator" does not include a person who advertises the availability of a ticket or other license for resale without participating in the resale transaction.

"Selling price" means the total consideration received from the consumer and collected by the resale facilitator for the purchase of a ticket or license, including any service fees or other charges. "Selling price" includes any local amusement tax on the original sale of the ticket or license that is included in the consideration received, but excludes any federal, State, or local taxes imposed on such resale and any separately stated and optional charges for services or property.

"Ticket" means property that confers the privilege to enter, witness, view, or participate in an amusement, whether or not expressed in a tangible form.

(b) The corporate authorities of a municipality may impose a tax upon all persons engaged in the business of acting as a resale facilitator within the municipality. The tax may be imposed, in one percent increments, at a rate not to exceed 5.0% of the selling price of all tickets or other licenses resold by or through the resale facilitator for amusements taking place within the municipality.

(c) The tax may not be imposed under this Section on:

(1) the original sale of a ticket or license by the owner, operator, or manager of an amusement, either directly or through a third party;

(2) the resale of a ticket or license to a ticket broker registered with the Office of the Secretary of State under Section 1.5 of the Ticket Sale and Resale Act; or

(3) the resale of a ticket or license by a ticket

<u>broker to another ticket broker registered with the Office of the Secretary of State under Section 1.5 of the Ticket Sale and Resale Act.</u>

<u>(d) Persons subject to the tax imposed under this Section may reimburse themselves by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with other taxes.</u>