97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

HB5479

Introduced 2/15/2012, by Rep. Brandon W. Phelps

SYNOPSIS AS INTRODUCED:

55 ILCS 5/5-1008.6 new 55 ILCS 5/5-1008.7 new 55 ILCS 5/5-1008.8 new 55 ILCS 5/5-1008.9 new 55 ILCS 5/5-1008.10 new 55 ILCS 5/5-1008.11 new 55 ILCS 5/5-1008.12 new 55 ILCS 5/5-1008.13 new 55 ILCS 5/5-1008.14 new 55 ILCS 5/5-1008.15 new 55 ILCS 5/5-1008.16 new 55 ILCS 5/5-1008.17 new

Amends the Counties Code. Provides that the corporate authorities of a county having a population of less than 35,000 may, by ordinance or resolution, impose a tax upon the patrons of amusements that take place within the county. Provides that proceeds from the tax shall first be directed to costs arising from the amusement. Provides that, in order to hold any mass gathering, any owner of an amusement shall apply for and obtain a license from the county where the amusement is to be held. Sets forth provisions concerning the contents of the application for a license, public hearing requirements, and penalties for violation.

LRB097 20142 HLH 65537 b

FISCAL NOTE ACT MAY APPLY

A BILL FOR

1 AN ACT concerning local government.

2 Be it enacted by the People of the State of Illinois, 3 represented in the General Assembly:

Section 5. The Counties Code is amended by adding Sections
5-1008.6, 5-1008.7, 5-1008.8, 5-1008.9, 5-1008.10, 5-1008.11,
5-1008.12, 5-1008.13, 5-1008.14, 5-1008.15, 5-1008.16, and
5-1008.17 as follows:

8 (55 ILCS 5/5-1008.6 new)

9 Sec. 5-1008.6. Small county amusement tax.

The corporate authorities of a county having a population 10 of less than 35,000 may, by ordinance or resolution, impose a 11 12 tax upon the patrons of amusements that take place within the county and may require the owner of the amusement to collect 13 14 the tax and to collect information regarding the number of attendees at an amusement within a reasonable margin. The tax 15 16 may not exceed 6.5% of the admission fee or other charge paid 17 for the privilege of entering, witnessing, or viewing the amusement. The county may impose an attendance threshold for 18 19 the application of any tax or may apply the tax uniformly for all amusements within the county. Additionally, not-for-profit 20 21 charitable organizations or religious, educational, or government entities may be exempt from the tax. 22 For the purposes of this Section, "amusement" means any 23

- 2 - LRB097 20142 HLH 65537 b

HB5479

1	exhibition, performance, presentation, or show for
2	entertainment or gathering purposes, including, but not
3	limited to, any theatrical, dramatic, musical, or spectacular
4	performance, motorcycle rally, promotional show, concert,
5	motion picture show, flower, poultry or animal show, animal
6	act, circus, rodeo, athletic contest, sport, game, or similar
7	exhibition, such as boxing, wrestling, skating, dancing,
8	swimming, riding on animals or vehicles, baseball, basketball,
9	softball, soccer, football, tennis, golf, hockey, track and
10	field games, bowling, and billiard and pool games. For purposes
11	of this Section, the term "amusement" shall not include
12	raffles, as defined in the Raffles Act, inter-track wagering,
13	as defined in the Illinois Horse Racing Act of 1975, or
14	automatic amusement devices such as jukeboxes, marble
15	machines, pinball machines, video games, movie or video booths
16	or stands, or similar games, operations, or transactions.
17	For the purposes of this Section, "owner" means (i) any
18	person who has an ownership or leasehold interest in a
19	building, structure, vehicle, boat, campground, area, or other
20	place where an amusement is held and who presents, conducts, or
21	
	operates an amusement in that place, or who allows, by
22	operates an amusement in that place, or who allows, by agreement or otherwise, another person to present, conduct, or
22 23	
	agreement or otherwise, another person to present, conduct, or
23	agreement or otherwise, another person to present, conduct, or operate an amusement in that place, and (ii) any person who has

HB5479 - 3	3 – LRB097	20142 HLH	65537 b
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presentation of the amusement, excluding proceeds from non-amusement services and from sales of tangible personal property.

<u>Nothing in this Section shall be construed to authorize the</u>
<u>county to impose a tax upon the privilege of engaging in any</u>
<u>business that, under the Constitution of the United States, may</u>
<u>not be made the subject of taxation by the State.</u>

8 (55 ILCS 5/5-1008.7 new)

9 Sec. 5-1008.7. Order levying execution of amusement tax. It 10 shall be the duty of the clerk of the corporate authorities 11 described in Section 5-1008.6 to make out and deliver a copy of 12 the order levying execution of a tax imposed under Section 13 5-1008.6 to the sheriff of the county. The copy, duly certified, shall have the force and effect of an execution 14 15 against the property exhibited or persons or owners, as defined 16 under Section 5-1008.6, exhibiting the amusement. The sheriff shall be liable on his official bond for any default or neglect 17 18 in collecting the tax.

19

(55 ILCS 5/5-1008.8 new)

20 <u>Sec. 5-1008.8. Proceeds to go into county treasury general</u> 21 <u>fund. The money collected from the tax imposed by Section</u> 22 <u>5-1008.6 shall be paid into the county treasury and shall go to</u> 23 <u>and form a part of the general fund of the county. The</u> 24 <u>treasurer of the county to whom the money is paid shall give</u>

the sheriff who pays it duplicate receipts, one of which shall 1 2 be deposited with the clerk of the county commission, and shall 3 discharge the sheriff. The funds shall be used for the benefit 4 of the county, but in particular the funds shall first be 5 directed to costs arising from the amusement, including but not limited to extra law enforcement costs, court costs for 6 prosecutions related to the amusement, and public health, 7 8 safety, and welfare.

9 (55 ILCS 5/5-1008.9 new) 10 Sec. 5-1008.9. Penalty for delinquent payment of amusement 11 tax. Any person, association, owner, company, corporation or 12 co-partnership of persons who fails to pay a tax imposed in 13 accordance with Section 5-1008.6 shall, on conviction thereof, be adjudged guilty of a Class B misdemeanor, and punished by a 14 15 fine not less than \$100, by imprisonment in the county jail for 16 a term not less than 10 days nor more than 6 months, or by both 17 the fine and the term of imprisonment.

18 (55 ILCS 5/5-1008.10 new)

HB5479

19 <u>Sec. 5-1008.10. Amusement mass gathering license required.</u>
20 <u>Except as provided in Section 5-1008.11, any person,</u>
21 <u>association, corporation, or co-partnership of persons that is</u>
22 <u>an owner of an amusement and intends to hold a mass gathering</u>
23 <u>shall apply for and obtain a license from the county where the</u>
24 <u>amusement, as defined under Section 5-1008.6, is to be held</u>

	HB5479 - 5 - LRB097 20142 HLH 65537 b
1	prior to holding any mass gathering. A "mass gathering" means
2	an amusement that is:
3	(1) held outside the limits of a municipality;
4	(2) that attracts or is expected to attract:
5	(i) more than 1,000 persons; or
6	(ii) more than 500 persons, if 51% or more of those
7	persons may reasonably be expected to be younger than
8	21 years of age and it is planned or may reasonably be
9	expected that alcoholic beverages will be sold,
10	served, or consumed at or around the gathering; and
11	(3) at which the persons will remain:
12	(i) for more than 5 continuous hours; or
13	(ii) for any amount of time during the period
14	beginning at 10 p.m. and ending at 4 a.m.
15	(55 ILCS 5/5-1008.11 new)
16	Sec. 5-1008.11. Amusement license required; exception. No
17	person shall operate, maintain, conduct, advertise, or sell or
18	furnish tickets for a mass gathering in any county in this
19	State unless he first obtains a license from that county to
20	operate, maintain, or conduct the mass gathering in accordance
21	with Section 5-1008.10. This provision shall not apply to home
22	rule counties or counties having populations exceeding 35,000.

23	(55 ILCS 5/5-1008.12 new)
24	Sec. 5-1008.12. Application for license; fee; contents of

- 6 - LRB097 20142 HLH 65537 b

HB5479

1 <u>application</u>.

2	Application for a license to operate, maintain or conduct a
3	mass gathering shall be made in writing to the county clerk at
4	least 60 days prior to the time indicated for the commencement
5	of the planned mass gathering and shall be accompanied by a
6	nonrefundable application fee established by the governing
7	body of the county but not more than \$500. The application, at
8	the discretion of the governing body of the county, shall
9	contain the following information:
10	(1) the name, age, residence, and mailing address of
11	the person making the application. If the application is
12	made by a partnership, the names and addresses of the
13	partners must appear. Where the applicant is a corporation,
14	the application must be signed by the president, vice
15	president, and secretary of the corporation and must
16	contain their addresses, and a certified copy of the
17	articles of incorporation shall be submitted with the
18	application;
19	(2) proof of financial worth of the individuals or
20	corporation. The proof of indemnity against injury or loss
21	to persons or property and the amount and form of the
22	indemnity shall be prescribed by the governing body of the
23	county;
24	(3) a written statement of the kind, character, or type
25	of mass gathering that the applicant proposes to operate,
26	maintain, or conduct;

1	(4) the address or legal description of the place where
2	the proposed mass gathering is to be operated, maintained,
3	or conducted. Additionally, the applicant must submit
4	proof of ownership of the place where the mass gathering is
5	to be operated, maintained, or conducted, or a statement
6	signed by the owner of the premises indicating his consent
7	that the site be used for the proposed mass gathering;
8	(5) the dates and hours during which the mass gathering
9	is to be operated, maintained, or conducted;
10	(6) an estimate of the number of customers, spectators,
11	participants, and other persons expected to attend the
12	amusement or gathering for each day it is operated,
13	maintained, or conducted;
14	(7) the name and address of anyone contributing,
15	investing, or having a financial interest greater than \$500
16	in producing the mass gathering;
17	(8) a detailed written explanation of the applicant's
18	plans to provide security and fire protection, water supply
19	and facilities, food supply and facilities, sanitation
20	facilities, medical facilities and services, vehicle
21	parking space, vehicle access and onsite traffic control,
22	and, if it is proposed or expected that spectators or
23	participants will remain at night or overnight, the
24	arrangements for illuminating the premises and for camping
25	or similar facilities. The applicant's plans shall include
26	what provisions shall be made for numbers of spectators in

- 8 - LRB097 20142 HLH 65537 b

1	excess of the estimate, and what provisions shall be made
2	for cleanup of the premises and removal of rubbish after
3	the festival has concluded; and
4	(9) a plot plan showing arrangement of the facilities
5	including those for parking, egress, and ingress.
6	(55 ILCS 5/5-1008.13 new)
7	Sec. 5-1008.13. Public hearing on contents of application.
8	Upon receipt of a complete application and the application fee,
9	the county clerk shall set the application for public hearing
10	at a regular meeting of the governing body of the county, not
11	less than 15 days nor more than 45 days thereafter, and shall
12	give not less than 10 days' written notice thereof to the
13	applicant. The clerk shall promptly give notice of the hearing
14	and copies of the application to the department of public
15	safety, sheriff, the division of health, and the fire marshal,
16	who shall each investigate the application and report in
17	writing to the governing body of the county not later than the
18	hearing, with appropriate recommendations related to their
19	official functions as to granting a license and the conditions
20	for granting a license. In the event that the county does not
21	have one or more of the listed governmental departments, then
22	the governing body of the county shall designate suitable
23	entities, private or public, or county divisions or employees
24	to investigate the application in accordance with this Section.

- 9 - LRB097 20142 HLH 65537 b HB5479

1	(55 ILCS 5/5-1008.14 new)
2	Sec. 5-1008.14. Issue of license. Based upon the testimony
3	of the witnesses and evidence presented at the hearing,
4	including the report of the officials specified in Section
5	5-1008.13, the governing body of the county shall grant the
6	license, deny the license, or set conditions which must be met,
7	or security given that they will be met, before a license may
8	be granted. If conditions are imposed by the governing body,
9	the applicant shall furnish or cause to be furnished to the
10	county clerk proof that all conditions have been met before the
11	license may be issued by the county clerk.
12	(55 ILCS 5/5-1008.15 new)
13	Sec. 5-1008.15. Grounds for denial of license.
13 14	Sec. 5-1008.15. Grounds for denial of license. After holding the required public hearing, in addition to
14	After holding the required public hearing, in addition to
14 15	After holding the required public hearing, in addition to the requirements and conditions set forth in sections 5-1008.10
14 15 16	After holding the required public hearing, in addition to the requirements and conditions set forth in sections 5-1008.10 through 5-1008.14, the governing body of the county may deny
14 15 16 17	After holding the required public hearing, in addition to the requirements and conditions set forth in sections 5-1008.10 through 5-1008.14, the governing body of the county may deny issuance of a license if it finds any of the following:
14 15 16 17 18	After holding the required public hearing, in addition to the requirements and conditions set forth in sections 5-1008.10 through 5-1008.14, the governing body of the county may deny issuance of a license if it finds any of the following: (1) that the proposed mass gathering will be conducted
14 15 16 17 18 19	After holding the required public hearing, in addition to the requirements and conditions set forth in sections 5-1008.10 through 5-1008.14, the governing body of the county may deny issuance of a license if it finds any of the following: (1) that the proposed mass gathering will be conducted in a manner or on a location not meeting the health,
14 15 16 17 18 19 20	After holding the required public hearing, in addition to the requirements and conditions set forth in sections 5-1008.10 through 5-1008.14, the governing body of the county may deny issuance of a license if it finds any of the following: (1) that the proposed mass gathering will be conducted in a manner or on a location not meeting the health, zoning, fire, or building and safety standards established
14 15 16 17 18 19 20 21	After holding the required public hearing, in addition to the requirements and conditions set forth in sections 5-1008.10 through 5-1008.14, the governing body of the county may deny issuance of a license if it finds any of the following: (1) that the proposed mass gathering will be conducted in a manner or on a location not meeting the health, zoning, fire, or building and safety standards established by applicable city or county ordinances or State laws;
14 15 16 17 18 19 20 21 21	After holding the required public hearing, in addition to the requirements and conditions set forth in sections 5-1008.10 through 5-1008.14, the governing body of the county may deny issuance of a license if it finds any of the following: (1) that the proposed mass gathering will be conducted in a manner or on a location not meeting the health, zoning, fire, or building and safety standards established by applicable city or county ordinances or State laws; (2) that the applicant has knowingly made a false,

HB5479

1	(3) that the applicant, his employee, agent, or any
2	person connected or associated with the applicant as
3	partner, director, officer, stockholder owning more than
4	10% interest in the corporation, associate, or manager has
5	previously conducted the type of mass gathering being
6	applied for, and that the previous mass gathering resulted
7	in the creation of a public or private nuisance, including
8	a nuisance that endangered public health and safety; or
9	(4) that the applicant, his employee, agent, or any
10	person connected or associated with the applicant as
11	partner, director, officer, stockholder owning more than
12	10% interest in the corporation, associate, or manager has
13	been convicted in a court of competent jurisdiction, by
14	final judgment, of a felony.
15	(55 ILCS 5/5-1008.16 new)
16	Sec. 5-1008.16. Penalty for violation. Any person who
17	violates the provisions of Sections 5-1008.10 through
18	5-1008.15 is guilty of a Class B misdemeanor. Any violation of
19	Sections 5-1008.10 through 5-1008.15 shall be grounds for an
20	injunction against the mass gathering, as applied for by either
21	the State of Illinois or the county.
22	(55 ILCS 5/5-1008.17 new)
23	Sec. 5-1008.17. Reasonable conditions authorized; notice
24	of conditions. At the hearing required by Section 5-1008.13,

HB5479	- 11 -	LRB097	20142	HLH	65537	b

1	the governing body of the county or municipality may establish
2	reasonable conditions that are necessary to protect the health,
3	safety, or property of local residents and persons attending
4	the mass gathering that must be met prior to the issuance of
5	any license under Sections 5-1008.10 through 5-1008.15. The
6	governing body may take a matter under submission before
7	determining which conditions shall be imposed. When the
8	governing body takes a matter under submission, written notice
9	of any conditions imposed as prerequisite to the issuance of a
10	license shall be mailed to the applicant within 15 days after
11	the original hearing.