VILLAGE OF BRADLEY

ORDINANCE NO. O-08-25-04

AN ORDINANCE CREATING A NEW ARTICLE V (AMUSEMENT TAX) WITHIN CHAPTER 6 (AMUSEMENTS AND ENTERTAINMENT), OF THE VILLAGE OF BRADLEY CODE OF ORDINANCES

ADOPTED BY THE
BOARD OF TRUSTEES OF THE
VILLAGE OF BRADLEY

THIS 25th DAY OF August, 2025

Published in pamphlet form by the authority of the Board of Trustees of the Village of Bradley, Kankakee County, Illinois this 25th day of August, 2025

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AN ORDINANCE CREATING A NEW ARTICLE V (AMUSEMENT TAX) WITHIN CHAPTER 6 (AMUSEMENTS AND ENTERTAINMENT), OF THE VILLAGE OF BRADLEY CODE OF ORDINANCES

WHEREAS, the Corporate Authorities of the Village of Bradley, Kankakee County, Illinois, have the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs and protect the public health, safety, and welfare of its citizens; and

WHEREAS, pursuant to Section 11-42-5 of the Illinois Municipal Code (65 ILCS 5/11-42-5), the Village of Bradley is authorized to license, tax, and regulate amusements and places of amusement; and

WHEREAS, the Corporate Authorities of the Village of Bradley desire to impose a tax upon the admission to, participation in, witness of, or utilization of any amusement, as that word is defined in this Ordinance, within the Village (the "Amusement Tax"); and

WHEREAS, the Amusement Tax will provide needed revenue to promote the general health, safety and welfare of the Village of Bradley and its citizens; and

WHEREAS, the Corporate Authorities have determined that it is necessary, expedient, and in the best interests of the Village and its citizens impose a five percent (5%) Amusement Tax as set forth in this Ordinance.

NOW THEREFORE, BE IT ORDAINED BY THE CORPORATE AUTHORITIES OF THE VILLAGE OF BRADLEY, KANKAKEE COUNTY, ILLINOIS, PURSUANT TO ITS STATUTORY AUTHORITY, AS FOLLOWS:

SECTION 1. The Corporate Authorities hereby find that all of the recitals contained in the preamble to this Ordinance are true, correct, and complete and are hereby incorporated by reference hereto and made a part hereof.

SECTION 2. That Chapter 6 (Amusements and Entertainment), Article IV (Specific Amusements), Sections 6-163 through 6-183 are reserved as follows:

Secs. 6-163—6-183. - Reserved.

SECTION 3. That a new Article V (Amusement Tax) is hereby created within Chapter 6 (Amusements and Entertainment) of the Village of Bradley Code of Ordinances, as follows:

ARTICLE V. – AMUSEMENT TAX

Sec. 6-184. – Definitions.

For the purposes of this Article, the following definitions shall apply unless the context clearly indicates or requires a different meaning:

Amusement means and includes both participative and exhibitive entertainment, including, but not limited to the following activities and sports: any theatrical, dramatic, musical or spectator performance; motion picture show; movie; video; videotape; video or DVD game; video or DVD game system; flower, poultry or animal show; carnival; amusement rides; animal acts; circus; rodeo; athletic contest, sport or game, including, but not limited to, archery, shooting galleries and shooting ranges, boxing, wrestling, skating, dancing, swimming, racing or riding animals or vehicles, baseball, basketball, softball, football, tennis, racquetball, handball, golf, hockey, track and field games, soccer, rugby, bowling, billiards and pool games. In light of the annual fee already charged in relation to amusement devices, the word "amusement" shall not include the use of amusement devices, as said phrase is defined in the provisions of this Code regulating amusement devices.

Gross receipts means all fees or charges received or collected in the form of admission fees or other charges for admission to and/or for the use or rental of any amusement for the purpose of witnessing, participating in, or utilizing any amusement regardless of whether such fees or charges are characterized as admission fees, membership fees, use charges, rent, rental service charges, exclusive of any tax imposed by the United States government, the State of Illinois, the Village or any other governmental unit. A fee or charge which entitles the patrons in regard to any amusement operated within the corporate limits of the Village to bona fide services in addition to, or unrelated to, the witnessing or participating in the amusement, shall not be subject to the tax provided for in this section, provided however:

(a) Where a fee or charge is comprised of identifiable components, packages or tiers, the tax provided for herein shall be imposed on any such components, packages or tiers which provide solely for admission to any facility and/or the use of any facility or equipment for the pusposes of witnessing or participating in any amusement; and

(b) Where a single fee or charge for admission to any facility and/or the use of any facility or equipment for the purpose of witnessing or participating in any *amusement* also entitles the patron of the *amusement* to the incidental use of parking, restaurant, bar, refreshment, locker room, changing room, washroom and/or shower facilities or services, the *tax* provided for herein shall be imposed on such fee or charge, provided the predominant activity of such facility is an *amusement*, unless an allocation order has been issued as provided for in subsection (G) below.

Owner means any person having an ownership interest in or conducting the operation of a place which provides amusements.

Person means any natural individual, firm, organization, society, foundation, institution, partnership, association, joint stock company, joint venture, limited liability company, public or private corporation, receiver, executor, trustee or other representative appointed by order of any court, or any other entity recognized by law.

Sec. 6-185. – Tax Imposed.

(1) A tax is hereby imposed upon all persons operating amusements within the corporate limits of the village, and upon all persons operating places which provide amusements within the corporate limits of the village, in an amount equal to five percent (5%) of the gross receipts for each amusement. Said tax shall be in addition to all other taxes imposed by law.

(2) Any person subject to the amusement tax imposed herein may separately itemize and charge to patrons in addition to any admission fee or other charge, the amount of amusement tax attributable to such admission fee or other charge. In the event the tax imposed by this section is not shown or collected as a separate charge, all admission fees or other charges shall be deemed exclusive of the amusement tax specified hereinabove.

Sec. 6-186. – Books and records; inspection; contents.

The Village Finance Director, the Village Treasurer or any person designated by either of them as their respective deputy or representative, may enter the premises of any place which provides amusements for inspection, examination, copying and auditing of books and records including, but not limited to, Illinois Retailers' Occupation Tax and Illinois Service Occupation Tax returns filed with the Illinois Department of Revenue, in order to effectuate the proper administration of this Article, and to assure the enforcement of the collection of the tax imposed by this Article. To the extent reasonably possible, said entry shall be done in a manner that is least disruptive to the business of the place providing amusements. It shall be unlawful for any person to prevent, hinder, or interfere with the Village Finance Director, the Village Treasurer or their duly designated deputies or representatives in the discharge of their respective duties in the performance of this subsection. It shall be the duty of every owner of a place which provides amusements to keep accurate and complete books and records to which the Village Treasurer, the Village Finance Director or their respective deputies or representatives shall at all times have full access, which records shall include a daily sheet showing the amount of gross receipts received during that day.

Sec. 6-187. – Transmittal of tax revenue by owner; delinquency.

(1) The owner or owners of each place which provides amusements shall file tax returns showing the gross receipts received during each calendar month period upon forms prescribed by the Village Finance Director. Returns for each calendar month shall be due on or before the 20th day of the next calendar month, (e.g. the return for January shall be due on or before the 20th day of February; the return for February shall be due on or before the 20th day of March; etc.). Notwithstanding the foregoing, in the event that the owner of the place which provides amusements is allowed to file Illinois Retailers' Occupation Tax and Illinois Service Occupation Tax returns with the Illinois Department of Revenue at intervals which are greater than monthly, said owner shall be allowed to file tax returns relative to the tax imposed by this Article with the village at said greater intervals. At the time of the filing of said tax returns, the owner shall pay to the Village Treasurer all taxes due for the period to which the tax return applies.

(2) Owners filing tax returns pursuant to this subsection shall, at the time of filing such return, pay to the village the amount of the tax imposed by this Article, less a commission of one percent of the amount of the tax, which is allowed to reimburse the owners for the expenses

incurred in keeping records, billing, preparing and filing returns, remitting the tax and supplying data to the village upon request. No commission may be claimed by an owner for taxes not timely remitted to the village, or where the tax return is not timely filed with the village.

Sec. 6-188. – Transmittal of excess tax collections.

If any person collects an amount upon a transaction not subject to the tax imposed hereby, but which amount is purported to be the collection of said tax, or if a person collects an amount upon a transaction greater than the amount of the tax so imposed herein and does not for any reason return the same to the person who paid the same before filing the return for the period in which such occurred, said person shall account for and pay over those amounts to the village along with the tax properly collected.

Sec. 6-189. – Registration.

Every owner maintaining a place which provides amusements in the village shall register with the Finance Department by September 1, 2025, or the date of becoming such an owner, whichever is later.

Sec. 6-190. – Allocation Orders.

A person, obligated to pay the tax provided for in this section may apply for an allocation order by submitting a written application to the Finance Department, on a form provided by the Finance Department, together with an application fee in such amount as shall be established from time to time by the corporate authorities. The Finance Director shall select a reasonable time and place for a hearing upon each application, provide the applicant with written notice thereof, by certified mail, not less than 15 days prior to such hearing, and shall preside over such hearing. Any party in interest may appear at such hearing in person or by attorney. The Finance Director shall forward written recommendations to the Village Manager within 30 days of the close of such hearing. The Finance Director shall not recommend, and the Village Manager shall not issue an allocation order unless the applicant establishes, by clear and convincing evidence at said hearing, that a specific portion or portions of the fee or charge is/are attributable to non-amusement items, services or facilities. An allocation order shall set forth the specific portion or portions of the fee or charge which is/are attributable to non-amusement items, services or facilities and the specific portion or portions thereof attributable to amusement items, services or facilities. From and after the issuance of an allocation order, the owner of the place which provides amusements shall pay the tax specified hereinabove, with respect to the subject fee or charge, based only upon the portion or portions of the subject fee or charge attributable to amusement items, services or facilities.

Sec. 6-191. – Exemptions.

(1) The provisions of this Article shall not apply to any amusement whenever both of the following conditions exist:

a. The amusement is operated or conducted by a municipality, park district, school district, or any other unit of local government, whether individually or jointly; and

b. The place the amusement is conducted is owned by a municipality, park district, school district, or any other unit of local government, whether individually or jointly.

(2) The provisions of this Article shall not apply to any "amusement device" as defined in Chapter 6, Article I, Section 6-1 of this Code, which are required to pay an annual licensing fee.

(3) None of the taxes authorized by this section may be imposed with respect to any transaction in interstate commerce or otherwise to the extent to which the business or privilege may not, under the Constitution and Statutes of the United States, or the Constitution and Statutes of the State of Illinois, may be made the subject of taxation by this state or any political subdivision thereof; nor shall any tax authorized by this chapter be imposed upon any person engaged in a business or on any privilege unless the tax is imposed in like manner and at the same rate upon all persons engaged in the business of the same class in the municipality, whether privately or municipally owned or operated, or exercising the same privilege within the municipality.

Sec. 6-192. – Collection.

Whenever any person shall fail to pay the tax imposed by this Article, the Village Attorney or Village Prosecutor shall, upon request of the Village Manager, bring or cause to be brought an action to enforce the payment of said tax on behalf of the village in any court of competent jurisdiction.

Sec. 6-193. – Suspension of licenses.

If the Village Manager, after a hearing held by him or for him by his designee, shall find that any person has willfully avoided the payment of any tax imposed by this Article, he may suspend or revoke all village licenses held by such tax evader. The person shall have an opportunity to be heard at such hearing to be held not less than 15 days after being mailed notice, by certified mail, of the time when and the place where the hearing is to be held, addressed to said person at said person's last know place of business or home address. Any suspension or revocation of any license(s) shall not release or discharge the person from his civil liability for the payment of the tax nor from prosecution for such offense.

Sec. 6-194. – Penalties.

(1) Any person found guilty of violating, disobeying, omitting, neglecting, or refusing to comply with or unlawfully resisting or opposing the enforcement of any of the provisions of this Article, except when otherwise specifically provided, upon conviction thereof shall be punished by a fine of not less than $200.00 nor more than $750.00 for the first offense, and not less than $500.00 nor more than $750.00 for the second and each subsequent offense in any 180-day period.

(2) Each day upon which a person shall continue any violation of this Article, or permit any such violation to exist after notification thereof, shall constitute a separate and distinct offense.

(3) Any person subjected to the penalties provided for by this subsection shall not be discharged or released from the payment of any tax due.

Sec. 6-195. – Separability.

If any subsection, sentence, clause, or phrase of this Article, or the application thereof to any person or circumstance,. is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this Article, or the application of such portion to other persons or circumstances.

SECTION 4. In the event that any provision or provisions, portion or portions, or clause or clauses of this Ordinance shall be declared to be invalid or unenforceable by a Court of competent jurisdiction, such adjudication shall in no way affect or impair the validity or enforceability of any of the remaining provisions, portions, or clauses of this Ordinance that may be given effect without such invalid or unenforceable provision or provisions, portion or portions, or clause or clauses.

SECTION 5. That all ordinances, resolutions, motions, or parts thereof, conflicting with any of the provisions of this Ordinance, are hereby repealed to the extent of the conflict.

SECTION 6. That the Village Clerk is hereby directed to publish this Ordinance in pamphlet form.

SECTION 7. That this Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

[*Intentionally Blank*]

PASSED by the Board of Trustees on a roll call vote on the 23rd day of August, 2025.

TRUSTEES:

RYAN LEBRAN	Aye – ___	Nay – ___	Absent – ✓
BRIAN BILLINGSLEY	Aye – ✓	Nay – ___	Absent – ___
DARREN WESTPHAL	Aye – ✓	Nay – ___	Absent – ___
BRIAN TIERI	Aye – ✓	Nay – ___	Absent – ___
GRANT D. VANDENHOUT	Aye – ✓	Nay – ___	Absent – ___
GENE JORDAN	Aye – ✓	Nay – ___	Absent – ___

VILLAGE PRESIDENT:

MICHAEL WATSON	Aye – ___	Nay – ___	Absent – ___
TOTALS:	**Aye –** 5	**Nay –** 0	**Absent –** 1

ATTEST:

Kelli L Brza

KELLI BRZA, VILLAGE CLERK

APPROVED this 25th day of August, 2024.

Michael Watson

MICHAEL WATSON, VILLAGE PRESIDENT

ATTEST:

Kelli L Brza

KELLI BRZA, VILLAGE CLERK

STATE OF ILLINOIS)
) §§
COUNTY OF KANKAKEE)

I, Kelli Brza, Village Clerk of the Village of Bradley, County of Kankakee and State of Illinois, DO HEREBY CERTIFY that the attached is a true, perfect, and complete copy of Ordinance number O-08-25-04, "AN ORDINANCE CREATING A NEW ARTICLE V (AMUSEMENT TAX) WITHIN CHAPTER 6 (AMUSEMENTS AND ENTERTAINMENT), OF THE VILLAGE OF BRADLEY CODE OF ORDINANCES," which was adopted by the Village Corporate Authorities at a meeting held on the 25th day of August, 2025.

IN WITNESS WHEREOF, I have hereunto set my hand in the Village of Bradley, County of Kankakee and State of Illinois, on this 25th day of August, 2025.

KELLI BRZA, VILLAGE CLERK

(SEAL)