

**VILLAGE OF GURNEE**

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2018- 20

**AN ORDINANCE AMENDING CHAPTER 10, ARTICLE II, SECTION 10-33 OF THE  
VILLAGE OF GURNEE MUNICIPAL CODE AS IT RELATES TO AMUSEMENT TAX**

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ADOPTED BY THE PRESIDENT AND BOARD OF TRUSTEES

OF THE

VILLAGE OF GURNEE, ILLINOIS

ON

MARCH 5, 2018

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Published in pamphlet form by authority of the President and Board of Trustees of  
the Village of Gurnee, Lake County, Illinois,  
This 6th day of March, 2018

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KRISTINA KOVARIK President

ANDY HARRIS Clerk

BRYAN WINTER Attorney

JEANNE BALMES Trustee

GREG GARNER Trustee

THOMAS HOOD Trustee

KAREN THORSTENSON Trustee

CHERYL ROSS Trustee

MICHAEL JACOBS Trustee

**AN ORDINANCE AMENDING CHAPTER 10, ARTICLE II, SECTION 10-33 OF THE VILLAGE OF GURNEE MUNICIPAL CODE AS IT RELATES TO AMUSEMENT TAX**

**WHEREAS**, the Village of Gurnee is a home rule municipality under the Illinois Constitution of 1970, Article VII, Section 6; and

**WHEREAS**, pursuant to Section 10-33 of the Gurnee Municipal Code, the Village imposes a tax of three percent (3%) upon all persons participating in or witnessing all amusements within the village in an amount equal to three percent of the gross receipts; and

**WHEREAS**, the Corporate Authorities of the Village that it is in the best interest of the Village of Gurnee to increase the tax from three percent (3%) to four percent (4%) effective May 1, 2018;

**NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF GURNEE, LAKE COUNTY, ILLINOIS**, as follows:

**SECTION ONE: RECITALS.** Chapter 10, Article II, Section 10-33 is hereby amended by deleting the following strike-out text and adding the underlined text as follows:

**Sec. 10-33. - Amusement tax imposed.**

A tax is hereby imposed upon all persons participating in or witnessing all amusements within the village in an amount equal to ~~three~~ four percent of the gross receipts; provided, however, that the tax shall not apply to nor be imposed upon the privilege of witnessing or participating in any business or trade show or any amusement the proceeds of which, after the payment of reasonable expenses, inure exclusively to the benefit of a public library district or park district, any religious, educational, eleemosynary or charitable institution, society or organization, or any society or organization conducted and maintained for the purpose of civic improvement, provided that no part of the net earnings of such entity inure to the benefit of any shareholder or person.

**SECTION TWO: AUTHORITY.** The Village of Gurnee finds that the subject matter of this Ordinance pertains to the government and affairs of the Village of Gurnee pursuant to the provisions of Article VII Sec. 6(a) of the Illinois Constitution.

**SECTION THREE: PUBLICATION.** The Village Clerk is hereby directed to publish this Ordinance in pamphlet form pursuant to the Statutes of the State of Illinois.

**SECTION FOUR: EFFECTIVE DATE.** The proposed changes to Section 10-33 shall become effective and be imposed as of 12:01 a.m. May 1, 2018.

**Passed this 5th day of March, 2018**

	<b>Ayes:</b>	<b>Nays:</b>	<b>Absent/Abstain:</b>
Jeanne Balmes	<u>  X  </u>	<u>      </u>	<u>      </u>
Greg Garner	<u>  X  </u>	<u>      </u>	<u>      </u>
Thomas Hood	<u>  X  </u>	<u>      </u>	<u>      </u>
Karen Thorstenson	<u>  X  </u>	<u>      </u>	<u>      </u>
Cheryl Ross	<u>  X  </u>	<u>      </u>	<u>      </u>
Michael Jacobs	<u>  X  </u>	<u>      </u>	<u>      </u>

**APPROVED:**

By: *Kristina Kovarik* Date: 3-5-18  
KRISTINA KOVARIK, Village President

**ATTEST:**

By: *Andy Harris*  
Andy Harris, Village Clerk

Presented and read, or reading having been waived, at a duly convened meeting of the Corporate Authorities on March 5, 2018

I hereby certify that the above ordinance was published in pamphlet form on the March 6, 2018, as provided by law.

*Andy Harris*  
Andy Harris, Village Clerk



STATE OF ILLINOIS     )  
                                  )  
COUNTY OF LAKE       )     SS.

**CERTIFICATE**

I, ANDY HARRIS, certify that I am the duly elected and acting municipal clerk of the Village of Gurnee, Lake County, Illinois.

I certify that on the 5th day of March, 2018, the Corporate Authorities of such municipality passed and approved Ordinance 2018 - 20, entitled, " **AN ORDINANCE AMENDING CHAPTER 10, ARTICLE II, SECTION 10-33 OF THE VILLAGE OF GURNEE MUNICIPAL CODE AS IT RELATES TO AMUSEMENT TAX**", which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 2018-20, including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was posted in the municipal building, commencing on the 6th day of March, 2018, and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the municipal clerk.

Dated at Gurnee, Illinois, this 6th day of March, 2018

  
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Andy Harris  
Village Clerk

