

**VILLAGE OF LOMBARD**  
**REQUEST FOR BOARD OF TRUSTEES ACTION**  
**For Inclusion on Board Agenda**

  X   Resolution or Ordinance (Blue)   X   *Waiver of First Requested*  
       Recommendations of Boards, Commissions & Committees (Green)  
       Other Business (Pink)

TO: President and Village Board of Trustees

FROM: Scott Niehaus, Village Manager

DATE: May 28, 2021 (COW)(B of T): June 17, 2021

TITLE: AN ORDINANCE AMENDING TITLE IX, CHAPTER 98, SECTION 98.114(A)  
OF THE LOMBARD VILLAGE CODE IN REGARD TO THE AMUSEMENT  
TAX

SUBMITTED BY: Timothy Sexton, Director of Finance

**BACKGROUND/POLICY IMPLICATIONS:**

Attached is an ordinance prepared by the Village's attorney to amend the Village Code in regards to Amusement Tax. Lessons and demonstrations are considered services and not amusement. The proposed amendment will remove the following language from the definition of "amusement":

"including the giving of lessons or demonstrations of any of the above-described activities characterized as amusements in this section."

**FISCAL IMPACT:**

N/A

**REVIEW** (as needed):

Village Attorney XX \_\_\_\_\_

Date \_\_\_\_\_

Finance Director XX Timothy Sexton

Date 5/28/21

Village Manager XX Scott Niehaus

Date 6/1/21