

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 _____ Date _____

Cunningham, Jamie

From: Tom P. Bayer <TPBayer@KTJLAW.com>
Sent: Tuesday, May 11, 2021 10:02 AM
To: Sexton, Tim
Cc: Cunningham, Jamie; Downer, Janet
Subject: Amusement Tax - Deletion of Lessons/Demonstrations from the Definition of Amusements
Attachments: Ord Amending Code re Amusement Tax 5-11-2021.DOCX

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**Re: Amusement Tax –
Deletion of Lessons/Demonstrations from the Definition of Amusements**

Tim –

As a follow-up to our meeting in April 2021, relative to the above-captioned matter, attached please find the following Ordinance for approval at a future Village Board meeting:

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

If there are any questions, please feel free to contact me.

Tom Bayer

Klein, Thorpe and Jenkins, Ltd.
20 N. Wacker Drive, Suite 1660
Chicago, Illinois 60606-2903
312-984-6422

ORDINANCE NO. _____

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

BE IT ORDAINED by the President and Board of Trustees of the Village of Lombard, DuPage County, Illinois, as follows:

SECTION 1: That Title IX, Chapter 98, Section 98.114(A) of the Lombard Village Code is amended by deleting the following language from the end of the first sentence of the definition of "amusement", as contained therein:

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

SECTION 2: That this Ordinance shall be in full force and effect from and after its passage and approval as provided by law.

Passed on first reading this _____ day of _____, 2021.

First reading waived by action of the Board of Trustees this ___ day of _____, 2021.

Passed on second reading this _____ day of _____, 2021, pursuant to a roll call vote as follows.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED by me this _____ day of _____, 2021.

Keith Giagnorio, Village President

ATTEST:

Elizabeth Brezinski, Village Clerk