



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB4951

Introduced 2/7/2024, by Rep. La Shawn K. Ford

SYNOPSIS AS INTRODUCED:

New Act

30 ILCS 105/5.1012 new

30 ILCS 105/6z-140 new

Creates the Neighborhood Concert Tax Act. Provides for a 2% tax on admission tickets to organized for-profit concerts in public parks. Establishes the Neighborhood Concert Tax Fund to be a repository for the tax proceeds. Provides for disbursement of 100% of the proceeds to the park district that hosted the concert to subsidize programs of the park district that ordinarily require a fee for participation. Defines terms. Makes corresponding additions to the State Finance Act. Effective immediately.

LRB103 38094 HLH 68226 b

1 AN ACT concerning revenue.

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

4 Section 1. Short title. This Act may be cited as the
5 Neighborhood Concert Tax Act.

6 Section 5. Definitions. As used in this Act:

7 "Concert organizer" means the person or persons who
8 planned, organized, and managed the concert.

9 "Department" means the Department of Revenue.

10 "Park district" means any district organized under the
11 Park District Code, any district organized under the Chicago
12 Park District Act, or, with respect to other public recreation
13 areas that are used as parks and are under the control of a
14 unit of local government, the unit of local government.

15 Section 10. Tax imposed. Beginning on January 1, 2025, a
16 tax is imposed upon admission to an organized for-profit
17 concert being held in a property owned or managed by a park
18 district. The rate of the tax under this Act is 2% of the price
19 of admission charged. The concert organizer shall collect and
20 remit to the Department the tax imposed under this Act.

21 Section 15. Returns.

1 (a) Within 60 days of the date of an organized for-profit
2 concert, or within 60 days of the last day of a multiple-day
3 organized for-profit concert, held in a property owned or
4 managed by a park district, the concert organizer or the
5 concert organizer's agent shall file a return with the
6 Department stating:

7 (1) the name of the person required to collect and
8 remit the tax;

9 (2) the address of the person's principal place of
10 business;

11 (3) the address of the property or park where the
12 concert was held;

13 (4) the number or numbers of taxable admissions and
14 correlating admission price or prices covered by the
15 return;

16 (5) the total amount of tax due under this Act covered
17 by the return; and

18 (6) such other information as the Department may
19 require.

20 (b) The person filing the return under this Act shall, at
21 the time of filing the return, pay to the Department the amount
22 of tax imposed by this Act.

23 Section 20. Neighborhood Concert Tax Fund; creation of
24 fund; disbursement from fund.

25 (a) The proceeds of the tax imposed under this Act shall be

1 paid into the Neighborhood Concert Tax Fund.

2 (b) The Neighborhood Concert Tax Fund is hereby created as
3 a special fund in the State treasury. Moneys collected from
4 the tax imposed under this Act and deposited into the Fund
5 shall be distributed to the park district where the for-profit
6 concert occurred. Moneys so distributed shall be used by the
7 park district to subsidize programs of the park district that
8 ordinarily require a fee for participation.

9 Section 25. Incorporation of other taxes. The Department
10 shall administer and collect the admission tax imposed by this
11 Act, to the extent practicable, in a manner consistent with
12 the Retailers' Occupation Tax Act, the Uniform Penalty and
13 Interest Act, and other relevant law.

14 Section 30. Rulemaking. The Department shall adopt rules
15 necessary for the implementation and administration of this
16 Act.

17 Section 35. The State Finance Act is amended by adding
18 Sections 5.1012 and 6z-140 as follows:

19 (30 ILCS 105/5.1012 new)

20 Sec. 5.1012. The Neighborhood Concert Tax Fund.

21 (30 ILCS 105/6z-140 new)

1 Sec. 6z-140. The Neighborhood Concert Tax Fund.

2 (a) The Neighborhood Concert Tax Fund is created as a
3 special fund in the State treasury. The Fund shall receive
4 proceeds of the tax imposed under the Neighborhood Concert Tax
5 Act. Any interest earned on moneys in the Fund shall be
6 deposited into the Fund.

7 (b) The Department of Revenue shall adopt rules
8 establishing requirements for the distribution of funds
9 collected under the Neighborhood Concert Tax Act.

10 Section 99. Effective date. This Act takes effect upon
11 becoming law.