

AN ACT concerning revenue.

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

Section 5. The Illinois Municipal Code is amended by changing Sections 11-42-1, 11-42-5, and 11-54-1 as follows:

(65 ILCS 5/11-42-1) (from Ch. 24, par. 11-42-1)

Sec. 11-42-1. The corporate authorities of each municipality may license, tax, and regulate auctioneers, private detectives, demolition contractors, money changers, bankers, brokers other than insurance brokers, barbers, and the keepers or owners of lumber yards, lumber storehouses, livery stables, public scales, ice cream parlors, coffee houses, florists, detective agencies, barber shops and sellers of tickets for theatricals, shows, amusements, athletic events and other exhibitions at a place other than the theatre or location where the theatricals, shows, amusements, athletic events and other exhibitions are given or exhibited. No municipality may impose a tax under this Section, or impose any other amusement or exhibition tax, on ticket sales, membership fees, or any other charges for attending exhibitions or attractions associated with a zoological park authorized under Section 40 of the Cook County Forest Preserve District Act, nor may any municipality impose a duty to collect a tax under this

Section, or any other amusement or exhibition tax, on any owner or operator of a zoological park authorized under Section 40 of the Cook County Forest Preserve District Act.

(Source: P.A. 89-372, eff. 1-1-96.)

(65 ILCS 5/11-42-5) (from Ch. 24, par. 11-42-5)

Sec. 11-42-5. The corporate authorities of each municipality may license, tax, regulate, or prohibit hawkers, peddlers, pawnbrokers, itinerant merchants, transient vendors of merchandise, theatricals and other exhibitions, shows, and amusements and may license, tax, and regulate all places for eating or amusement. No municipality may impose a tax under this Section, or impose any other amusement or exhibition tax, on ticket sales, membership fees, or any other charges for attending exhibitions or attractions associated with a zoological park authorized under Section 40 of the Cook County Forest Preserve District Act, nor may any municipality impose a duty to collect a tax under this Section, or any other amusement or exhibition tax, on any owner or operator of a zoological park authorized under Section 40 of the Cook County Forest Preserve District Act.

(Source: Laws 1961, p. 576.)

(65 ILCS 5/11-54-1) (from Ch. 24, par. 11-54-1)

Sec. 11-54-1. The corporate authorities of each municipality may license, tax, and regulate all athletic

contests and exhibitions carried on for gain. This tax shall be based on the gross receipts derived from the sale of admission tickets, but the tax shall not exceed 3% of the gross receipts. No municipality may impose a tax under this Section, or impose any other amusement or exhibition tax, on ticket sales, membership fees, or any other charges for attending exhibitions or attractions associated with a zoological park authorized under Section 40 of the Cook County Forest Preserve District Act, nor may any municipality impose a duty to collect a tax under this Section, or any other amusement or exhibition tax, on any owner or operator of a zoological park authorized under Section 40 of the Cook County Forest Preserve District Act.

(Source: Laws 1961, p. 576.)

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