

April 22, 2022

Dear Business Owner:

The purpose of this letter is to inform you of recent changes made to the Village's Amusement Tax Ordinance. For all nonticketed amusements held on or after **July 1, 2022** and for all amusements for which tickets go on sale on or after **July 1, 2022**, a tax is imposed upon the privilege of viewing or participating in the amusement within the Village of an amount equal to four percent (4%) of the gross receipts from admission fees or other charges, exclusive of Federal, State or County taxes, to witness or to participate in such amusements. The tax shall be collected by the persons or entity producing, presenting or conducting any amusement.

Additionally, there is no longer an exemption from Amusement Tax for venues located within the Entertainment District with a capacity under two thousand five hundred (2,500) persons. These venues are now subject to Amusement Tax effective **July 1, 2022**.

A new tax form incorporating these changes is attached to this letter for your use. In the event you have any questions concerning this tax please contact Doug Hagstrom of the Village's Finance Department at (847)993-8299.

Below is an example of the tax calculation assuming a Cook County Amusement Tax Rate of 1%:

Total tax is 5.0% (1% County & 4% Village)

$\$100,000$ gross ticket sales / 1.05 = $\$95,238.10$ net ticket sales

Village tax is 4% * $\$95,238.10$ (net ticket sales) = $\$3,809.52$

County tax is 1% * $\$95,238.10$ (net ticket sales) = $\$952.38$

$\$3,809.52$ (Village tax) + $\$952.38$ (County tax) + $\$95,238.10$ (net ticket sales) = $\$100,000$ (gross ticket sales)

Thank you for your attention to this matter.

Very truly yours,

Village of Rosemont,
Finance Department