



Department of Revenue

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Cook County Department of Revenue Regulation

Amusement Tax Regulation 2016-2

Subject – Application of tax to Resellers and resold tickets

Effective Date – December 10, 2015

Recently, the Cook County Board amended the Amusement Tax Ordinance (“Ordinance”) to include resellers of event tickets. Pursuant to the amendments, the amusement tax must be collected by resellers when they resell tickets to amusements. Specifically, “a reseller of tickets shall be required to collect and remit tax to the Department only on that portion of the ticket price that exceeds the amount that the reseller paid for the tickets.” (74-395(a)).

“Reseller means a person who resells a ticket or other license to an amusement for consideration. The term includes, but is not limited to, ticket brokers and applies whether the ticket is resold by bidding, consignment or otherwise and whether the ticket is resold in person, at a site on the Internet or otherwise.” (74-391).

Under Section 74-394, “[e]very owner, manager or operator of an amusement or of a place where an amusement is being held in the County and every reseller, shall apply for registration as a tax collector with the Department no later than 30 days after commencing such business or 30 days after the effective date of the ordinance from which this article is derived, whichever occurs later.” (emphasis added) Additionally, under Section 74-395(a) “[t]ax payments accompanied by tax returns prescribed by the Department shall be remitted to the Department on or before the 20th day of the month following the month in which payment for the amusement is made.

The Department of Revenue understands the need for resellers to adjust business practices to account for this tax. Accordingly, the Department will require resellers to collect the tax on all tickets resold beginning with sales occurring on February 1, 2016 and thereafter. Pursuant to the Ordinance, taxes collected during the month of February must be remitted by March 20th, and monthly tax amounts will continue to be due by the 20th of each subsequent month. Resellers must also register with the Department by February 1, 2016. Failure to do so may result in a fine as provided in the ordinance. (74-398). Registration forms are available on the Department’s website. After processing the submitted registration form, the Department will issue tax return forms to the registered business.