

**CITY OF CHICAGO**  
**DEPARTMENT OF REVENUE**  
**AMUSEMENT TAX RULING**

Amusement Tax Ruling #3  
Subject: Record Retention Requirements  
Effective date: June 1, 2004

Formerly Ruling #3  
Original effective date: November 13, 1996

Section 1. Section 4-156-030(B) of the Amusement Tax Ordinance, chapter 4-156 of the Municipal Code of Chicago, requires every amusement tax collector to keep accurate books and records of its business or activity, specifically including original source documents. Pursuant to this requirement, every amusement tax collector must retain one of the following:

- a. Admission tickets in the form and containing such information as provided by section 2 below;
- b. Cash register receipts; or
- c. Such other records in a form previously approved in writing by the director of revenue.

Section 2. If tickets are used, each ticket shall consist of at least two parts; one part shall be issued to the patron, the other part shall be retained by the tax collector. Each part of the ticket shall state on its face the name and address of the place where the amusement is being held, the amount paid for the ticket and the date of the event. Tickets issued for amusements that do not have a specific address where the amusement is held, such as boat tours or horse-and-carriage rides, shall state the location where the tour or ride begins. Tickets shall be issued in numerical order, and each part shall contain the same serial number.

Section 3. If an amusement tax collector retains both cash register receipts and admission tickets, the admission tickets do not need to comply with section 2 of this ruling.

Section 4. All source documents required by section 4-156-030(B) shall be retained for at least four years after the end of the calendar year in which they are created; provided, however, that an operator on an annual basis may request approval from the director of revenue to discard source documents that were created more than one year earlier, and the director will grant approval if he or she determines that the operator's source documents contain all information required by section 4-156-030(B) and this ruling.

Section 5. Pursuant to section 3-4-310 of the Uniform Revenue Procedures Ordinance, chapter 3-4 of the Municipal Code of Chicago, tax collectors who violate section 4-156-030(B) and this ruling shall be subject to the fines and penalties set forth in section 3-4-310, including a fine of not less than \$50.00 nor more than \$200.00 for the first offense. The failure of a tax collector to retain required source documents also may result in the department of revenue estimating additional amusement tax liability and issuing the tax collector a tax determination and assessment.