#### VILLAGE OF FOREST VIEW

### **COOK COUNTY, ILLINOIS**

### **ORDINANCE NO. 21-06**

## AN ORDINANCE AMENDING SECTION 3-3-22 OF THE FOREST VIEW VILLAGE CODE TO IMPOSE A VIDEO GAMING PUSH TAX

PASSED AND APPROVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF FOREST VIEW, COOK COUNTY, ILLINOIS this 27<sup>th</sup> day of July, 2021.

Published in pamphlet form by authority of the President and Board of Trustees of the Village of Forest View, Cook County, Illinois this 27<sup>th</sup> day of July, 2021.

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## AN ORDINANCE AMENDING SECTION 3-3-22 OF THE FOREST VIEW VILLAGE CODE TO IMPOSE A VIDEO GAMING PUSH TAX

WHEREAS, the Illinois Video Gaming Act ("VGA"), 230 ILCS 40/1 et seq., regulates the operation, licensing, and administration of video gambling; and

WHEREAS, the Village of Forest View ("Village") in accordance with the VGA regulates video gaming activity within the Village; and

WHEREAS, pursuant to the Article VII, Section 6(a) and Section 60) of the Ill. Const. of 1970 in conjunction with 65 ILCS 5/11-42-5 of the Illinois Municipal Code, the Village Treasurer is authorized to impose a tax upon amusements; and

WHEREAS, the Village now desires to impose a tax upon the amusement of playing a video gaming terminal within the Village ("Push Tax"); and

WHEREAS, said Push Tax will be imposed at a rate of \$0.01 per play; and

WHEREAS, the Village's Push Tax will provide much needed revenue to promote the general health, safety, and welfare of the Village and its residents, and provide adequate funds to offset the adverse effects of gambling within the Village; and

WHEREAS, the President and Board of Trustees of the Village, hereby believe that it is in the best interest of the Village and its residents to impose said Push Tax; and

**NOW, THEREFORE, BE IT ORDAINED** by the President and Board of Trustees of the Village of Forest View in the exercise of the Village's home rule authority as follows:

**Section 1.** <u>Amendment.</u> Section 3-3-22 of the Forest View Village Code is hereby amended to provide as follows: [New language is underscored].

#### 3-3-22: VIDEO GAMING:

(A) Licensed Video Gaming Exemption: The prohibitions of this section and any other chapter or section of this code that may reference or govern gambling or gaming shall not apply to any video gaming terminal that has a valid gaming terminal sticker and is being operated by a licensed

establishment that has a valid village video gaming establishment license and is in full compliance with this section.

(B) Definitions:

VIDEO GAMING ACT: The Illinois video gaming act, 230 Illinois Compiled Statutes 40/1 et seq., and as amended from time to time.

VIDEO GAMING TERMINAL: Any electronic video game machine that, upon insertion of cash, is available to play or simulate the play of a video game, including, but not limited to, video poker, line up, and blackjack, utilizing a video display and microprocessors in which the player may receive free games or credits that can be redeemed for cash. The term does not include a machine that directly dispenses coins, cash or tokens or is for amusement purposes only.

(C) Licensed Premises: Video gaming terminals may be located in the following establishments:

1. Licensed retail establishments where alcoholic liquor is drawn, poured, mixed or otherwise served for consumption on the premises, and as otherwise defined in the video gaming act;

2. Licensed truck stop establishments as defined in the video gaming act;

3. Licensed fraternal establishments where a qualified fraternal organization that derives its charter from a national fraternal organization regularly meets; and

4. Licensed veteran establishments where a qualified veterans' organization that derives its charter from a national veterans' organization regularly meets.

5. Licensed large truck stop establishments as defined in the video gaming act.

(D) Video Gaming Establishment License: In order for an establishment to operate a video gaming terminal, the owner of the establishment is required to obtain an annual video gaming establishment license from the village by submitting a written application, on a form provided by the village clerk. The burden is upon the applicant to demonstrate its suitability for licensure. All video gaming establishment licenses issued by the village shall expire December 31, next, after the date of issue, with an annual license fee of seven hundred fifty dollars (\$750.00) payable in full at the time the application is filed with the village. A license is purely a personal privilege, and shall be good for only the calendar year in which it is issued, unless sooner revoked for cause as provided by law. There shall be no apportioning of said fee for fractions of a year, nor shall there be any refund in case of a revocation of said license. Said license shall not constitute property, nor shall it be subject to attachment, garnishment, or execution, nor shall it be alienable or transferable, voluntarily or involuntarily, or subject to being encumbered.

(E) Video Gaming Terminal Permit Sticker: In order for a video gaming terminal to be operated at a licensed establishment, the licensed establishment is required to obtain an annual video gaming terminal permit sticker from the village for each video gaming terminal located on its premises by submitting a written application, on a form provided by the village clerk. Each video gaming permit sticker issued by the village shall expire December 31, next, after the date of issue, with an annual fee of twenty five dollars (\$25.00) per video gaming terminal payable in full at the time the application is filed with the village.

(F) Regulations Governing Licensed Establishments Operating Video Gaming Terminals: The following regulations apply to all licensed establishments operating a video gaming terminal on its premises with a valid gaming establishment license and valid gaming terminal permit stickers for each of its video gaming terminals:

1. Video gaming terminals may not be operated on any premises that are located within one hundred feet (100') of a school or place of worship.

2. A valid village gaming establishment license must be clearly displayed at all times.

3. A valid village video gaming terminal permit sticker shall be clearly displayed at all times on each video gaming terminal.

4. A licensed establishment, as set forth in section (C)1. through 4. may operate up to six (6) video gaming terminals on its premises at any time or as defined in the video gaming act. A licensed large truck stop establishment, as set forth in section (C)5. may operate up to ten (10) video gaming terminals on its premises at any time or as defined in the video gaming act.

5. All video gaming terminals must be located in an area restricted to persons twenty one (21) years of age or older. The entrance to such area must, at all times, be within the view of at least one employee who is at least twenty one (21) years of age.

6. No licensed establishment may cause or permit any person under the age of twenty one (21) years of age to use, play or operate a video gaming terminal.

7. No video gaming terminal may be played except during the legal hours of operation allowed for the consumption of alcoholic beverages at the licensed establishment, except truck stops and fraternal organizations, pursuant to this chapter.

8. It shall be unlawful for any person to install, keep, maintain, or use, or permit the installation, keeping, maintenance, or use upon the premises of any video gaming terminal unless a valid license issued under this section for the video gaming terminal is in effect.

9. It shall be unlawful for any person to deliver video gaming terminals within the Village for use by any other person for gain or profit from the operation thereof unless a license therefor has been issued by the Village and the license fee has been paid for the current calendar year.

10. The licensed establishment must fully comply with the Illinois Gaming Act and all rules, regulations and restrictions imposed by the Illinois Gaming Board.

11. The licensed establishment must fully comply with this chapter, except truck stops and fraternal organizations, and all other provisions of this Code as well as Federal and Illinois law and rules and regulations.

12. Where a video gaming license is issued for a premises which also includes a gas station, no individual shall be sold more than two (2) alcoholic beverages during the course of a visit.

(G) Inspection Of Premises: Every licensed establishment where a video gaming terminal is kept shall be subject to inspection by the Chief of Police or his/her authorized agents, at any time, to ensure the compliance with this Code. This includes licensed establishments applying for a video gaming establishment license and/or video gaming terminal permit sticker. It shall be unlawful for any person to hinder, resist, oppose or attempt to hinder, resist or oppose the Chief of Police or his/her respective agents in the course of an inspection.

(H) Revocation Of License And Permit Sticker: The Village President may revoke or suspend any video gaming establishment license and any video gaming terminal permit sticker issued by the Village if it determines that the licensed establishment has violated any of the provisions of this chapter. No license shall be so revoked or suspended, except after a public hearing before the Village President or his/her designated agent, with a three (3) day written notice to the licensed establishment affording the licensed establishment an opportunity to appear and defend. Notwithstanding the foregoing, any licensed establishment that has its liquor license revoked or suspended by the Village under section 3-3-18 of this chapter or by the Illinois State Liquor Commission, or has its video gaming license revoked or suspended by the Illinois Gaming Board, shall automatically, without a hearing before the Village President or his/her designated agent, have its Village video gaming establishment license and all Village video gaming terminal permit stickers revoked or suspended for the same time frame as its liquor and/or Illinois Gaming Board license, whichever applies.

(I) Seizure Of Unlawful Video Gaming Terminals: Every video gaming terminal that does not have a valid video gaming terminal permit sticker or is otherwise unlawful shall be considered a gambling device subject to seizure and shall be turned over to the Illinois Gaming Board in accordance with board rules and regulations and applicable law, unless otherwise ordered by a court of competent jurisdiction.

# (J): TERMINAL OPERATORS' TAX

A tax is imposed for the privilege of operating a video gaming terminal within the Village upon the terminal operator of a video gaming terminal at a rate of one cent (\$0.01) per play on a video gaming terminal.

# (K): TAX ADDITIONAL

# The tax imposed in this Section is in addition to all other taxes imposed by the State of Illinois or any municipal corporation or political subdivision thereof.

# (L): RULES

The Village Administrator is authorized to adopt, promulgate, and enforce any additional rules and regulations pertaining to the interpretation, collection, administration, and enforcement of this Section.

# (M): PAYMENT AND ACCOUNTING

By the 20<sup>th</sup> day of each month payment of the tax for the preceding month shall be remitted to the Village along with a completed tax return form as prescribed by the Village. It shall be deemed a violation of this Chapter for any person to knowingly furnish false or inaccurate information to the Village.

A terminal operator of any video gaming terminal(s) shall be subject to audit, inspection, and record keeping provisions of this Code. It shall be unlawful for any terminal operator and/or person to prevent, hinder, or interfere with the Village's officials, employees, and/or agents designated to discharge their respective duties in the performance and enforcement of the provisions of this Chapter. It is the duty of every terminal operator of a video gaming terminal(s) to keep accurate and complete books and records to which the Village's officials, employees, and/or agents will at all times have full access.

(N) Penalty: Whoever violates any provision of this section shall be punished by a fine of not less than five hundred dollars (\$500.00) for a first offense in any twelve (12) month period, and a fine of not less than seven hundred fifty dollars (\$750.00) for a second offense and each subsequent offense in a twelve (12) month period. Each day any violation continues shall constitute a separate offense. This monetary penalty shall be in addition to any and all other remedies which may be available to the Village under this chapter or any other provision of this Code, or Federal or Illinois law.

<u>Section 2.</u> <u>Severability.</u> If the tax provided by this Ordinance is declared invalid by a final court of competent jurisdiction or if the Village's authority to levy such a tax is preempted by the Illinois General Assembly, such invalidation or preemption shall not affect any other provision of this Section.

**Section 3. Effective Date.** This Ordinance shall be in full force and effect immediately upon its passage and approval. The tax imposed by this Ordinance shall go into effect on August 1, 2021.

PASSED BY THE FOLLOWING ROLL CALL VOTE this 27<sup>th</sup> day of July, 2021.

AYES: Trustees Grossi, Sudkamp, Hubacek, Ramirez, Liska

NAYS: None

ABSENT: None

APPROVED this 27<sup>th</sup> day of July, 2021.

Nancy L. Miller Village President

ATTEST:

Joy M. Conklin Village Clerk