



INFORMATIONAL BULLETIN

■ Chicago Amusement Tax & Franchise Fees - Cable Companies

TO:

**Cable
Companies:**

The purpose of this informational bulletin is to discuss certain issues pertaining to the Chicago Amusement Tax and Franchise Fees, Chicago Municipal Code Sections 4-156 and 4-280-170 respectively with relation to Cable Company providers.

General Information

On or after January 1, 2008, the following chart should be used to determine what revenue categories are subject to the Amusement Tax and Franchise Fees for Cable Companies.

NOTE: The Amusement Tax and Franchise Fees Revenues should be calculated net of bad debt. The chart may not be inclusive of all categories of revenue, and thus concerns only those categories listed.

Revenue	Payment Required for Amusement Tax	Payment Required for Franchise Fee
Basic	Y	Y
Pay	Y	Y
Digital Service & Equipment	Y	Y
Pay Per View	Y	Y
Analog Equipment	Y	Y
Commercial Video	Y	Y
Other Cable Revenue	Y	Y
Guide Revenue	Y	Y
Late Fees	Y	Y
FCC Fees	Y	Y
Cable Guard	N	Y
Installation	N	Y
Equipment Sales	N	Y
NSF Fees	N	Y
Ad Sales	N	Y
Ad Sales Programming	N	Y
Shopping Channel	N	Y
Advertising Production Revenue	N	Y
Franchise Fees	N	N

Questions?

If you have questions or need more information, please write us. Our address is:

**City of Chicago
Department of Revenue
Tax Policy Division
c/o Raul Medina
333 South State Street, Suite 300
Chicago, Illinois 60604-3977
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You may also visit our website:
www.cityofchicago.org for more
information on Amusement Tax.

This Informational Bulletin is provided
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Please consult the Municipal Code of
Chicago for specific requirements.