

ORDINANCE

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHICAGO:

SECTION 1. Section 3-32-030 of the Municipal Code of Chicago is hereby amended by inserting the language underscored, as follows:

3-32-030 Tax imposed.

(Omitted text is not affected by this ordinance.)

B. The rate of the tax shall be fifteen percent of the lease or rental price, unless subsection B.1 of this section provides for a lower rate, and shall not be increased prior to January 1, 2028. The tax shall be paid by the lessee at the time of each lease or rental payment, and each tax payment shall be determined by applying the tax rate to the lease or rental payment.

B.1 For the lease or rental in the city of personal property for motion picture and television productions filmed in Chicago by a lessee that has been issued an accredited production certificate under the Illinois Film Production Services Tax Credit Act of 2008, codified at 35 ILCS 16/1 et seq., the rate of the tax imposed by this chapter shall be eleven percent of the lease or rental price.

(Omitted text is not affected by this ordinance.)

SECTION 2. After passage and publication, this ordinance shall take effect on January 1, 2027. This ordinance applies only to taxes due under this chapter on and after the effective date of this ordinance.