



**COOK COUNTY DEPARTMENT OF REVENUE
AMUSEMENT RULING # 1
SECTION 74-391**

Subject: Definition of an Amusement, Effective date: September 1, 2007.

Section 74-391 of the Cook County Amusement Tax Ordinance provides definitions of an Amusement. Pursuant to this section, the definition of an Amusement also includes Paid Television.

“Paid Television” means programming that can be viewed on a television or other screen, and is transmitted by cable, fiber optics, laser, microwave, radio, satellite or similar means to members of the public for consideration.