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Department of Law

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September 21, 2012



Re: Amusement Tax  
Chicago Municipal Code Chapter 4-156

Dear [REDACTED]

I am writing in response to your email of July 27, 2012 (copy attached). As you and I discussed on the telephone, based on your descriptions, along with the other facts set forth in your email, we agree that the [REDACTED] you discuss in your email are primarily educational, [REDACTED] [REDACTED] will not be required to collect the City's amusement tax in connection with such [REDACTED]. See Amusement Tax Ruling #1 ("[A]ctivities that are primarily educational are not amusements and therefore are not subject to the tax.").

This is a General Information Letter issued pursuant to Uniform Revenue Procedures Ruling #3. Please let us know if you have any questions.

Very truly yours,

Weston Hanscom  
Deputy Corporation Counsel  
Revenue Litigation Division  
Department of Law  
312-744-9077

cc: Mike Luzzi, Rommel Pitchan, Department of Finance  
Kim Cook, Department of Law



## Amusement Taxes

[REDACTED]

**Sent:** Friday, July 27, 2012 3:01 PM  
**To:** Hanscom, Weston  
**Cc:** [REDACTED]  
**Attachments:** image001.png (24 KB) ; LIST OF FILMS 2007.docx (26 KB)

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Dear Wes,

Thank you for taking the time to speak with me last week. As discussed, we recently had the opportunity to review our tax files, and learned that we have been inadvertently paying amusement taxes to the City of Chicago in connection with sales of tickets to our [REDACTED]. We firmly believe that we have been paying the taxes in error, and would propose to cease paying the taxes effective immediately. However, we wanted to solicit your feedback regarding whether you would recommend we adhere to any particular process or procedure prior to ceasing to pay the tax to the City. To that end, below is a summary of the nature of our [REDACTED] and the reasons why we believe no amusement taxes are due to the City:

1. The City's amusement tax code is inapplicable to the sale of tickets to the [REDACTED] because the viewing of educational films is not an "Amusement" within the meaning of the code. "Amusement" is defined at §4-156-010 of the municipal code as "...any exhibition, performance, presentation or show for *entertainment* purposes...". (emphasis added) In fact, the City of Chicago has issued Amusement Tax Ruling #1, effective as of Jun 1, 2004, which specifically states that "[A]ctivities that are primarily educational are not amusements and therefore are not subject to the tax."
2. Unlike movie theaters that show commercial films for entertainment purposes, [REDACTED] shows educational films that are meant to supplement the educational exhibits currently on display at [REDACTED]. For example, the [REDACTED] is currently featuring the films "Born To Be Wild", a film that "documents orphaned orangutans and elephants and the extraordinary people who rescue and raise them—saving endangered species one life at a time" and "Tornado Alley", a film "...made to understand the origins and evolution of tornadoes...". [REDACTED] after careful consideration and research, chose to display these films because of their educational content and because the films supplement and enhance the educational exhibits currently on display [REDACTED]. For example, Tornado Alley is a perfect supplement to [REDACTED] which is a nationally recognized and award winning exhibit that reveals the science behind seven natural phenomena—lightning, fire, *tornados*, avalanches, tsunamis, sunlight and atoms in motion. The film premiered at [REDACTED] with several high-tech vehicles used to film inside tornados on display on [REDACTED].
3. Attached to this e-mail is a list of the films that have been regularly shown at [REDACTED] since 2007, along with a description of the film's content. All films shown since 2007 have been educational in nature.
4. [REDACTED] are specifically marketed to the thousands of school groups that visit [REDACTED] each year. [REDACTED] offers a discount to school children in order to make the films more affordable to the children who would most benefit from the educational content in the films, and in fact allows chaperones the ability to view the film for free in order to facilitate educational viewing. Based upon [REDACTED] attendance numbers for 2011, 25% of the individuals who attended [REDACTED] were children attending as part of a school or other group, and an additional 24% were under the age of 12. Depending on the film, from time to time [REDACTED] makes educational materials available to chaperones and educators in order that they may further the educational experience of the film once they return to the classroom. Additionally, [REDACTED] has from time to time offered free [REDACTED] viewings to educators, and specifically markets [REDACTED] to educators.

Wes, we greatly appreciate your assistance in this matter. Please do not hesitate to contact us with any questions or comments.

Regards,

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Name of Film	Year	Synopsis
Born To Be Wild	2012	<p>Born to be Wild is a story of love, dedication and the remarkable bond between humans and animals. This film documents orphaned orangutans and elephants and the extraordinary people who rescue and raise them—saving endangered species one life at a time.</p>
Tornado Alley	2011-2012	<p>Join Storm Chasers star Sean Casey and the researchers of VORTEX 2, the most ambitious effort ever made to understand the origins and evolution of tornadoes, on this science adventure. Armed with a 70mm camera, a fleet of customized vehicles designed to withstand gale force winds, torrential rains and unrelenting hail, and an arsenal of the most advanced weather measurement instruments ever created, the stars of Tornado Alley take audiences on a quest to experience a tornado's destructive power at point blank range. Experience the science of nature's most dramatic phenomena!</p> <p>Traversing the "severe weather capital of the world," Tornado Alley documents two unprecedented missions seeking to encounter one of Earth's most awe-inspiring events—the birth of a tornado. Filmmaker Sean Casey's personal quest to capture the birth of a tornado with a 70mm camera takes viewers on a breathtaking journey into the heart of the storm. A team of equally driven scientists, the VORTEX2 researchers, experience the relentless strength of nature's elemental forces as they literally surround tornadoes and the supercell storms that form them, gathering the most comprehensive severe weather data ever collected. This science adventure reveals the beauty and the power of some of our planet's most extreme—and least understood—weather phenomena.</p>
Legends of Flight	2010-2011	<p>In the hundred-year-plus history of aviation, truly radical new aircraft designs come along only once in a generation, and since the early 1970s, there has been very little new in the skies... that is, until now. Soaring onto the passenger airline scene are the "game changing" Boeing 787 Dreamliner and the Airbus A380.</p> <p>See how a century of aviation trial and error, and some of the seminal airplanes of the 20th century influenced the design of the Dreamliner. You'll thrill at the flight of a few of these legendary airplanes in some of the most breathtaking sequences ever seen. You will see the first public flight of the massive, but super efficient Airbus A380 at the 2007 Paris Air Show and the first flight of the smaller, even more efficient 787, the first-ever carbon fiber airliner that made its maiden flight in 2009. This unique cinematic experience shows how the 787 might affect the next 100 years of aeronautical design.</p>
Rocky Mountain Express	2011-2012	<p>Rocky Mountain Express propels audiences on a steam train journey through the breathtaking vistas of the Canadian Rockies and highlights the adventure of building a nearly impossible transcontinental railway.</p> <p>The completion of the Canadian Pacific Railway (CPR) in 1885 ranks among the greatest engineering feats in history. The project drew on the labor and expertise of thousands from around the world, including a young American railway superintendent named William Cornelius Van Horne. If the builders had failed, would Canada exist today? Spanning thousands of miles and some of the world's greatest natural barriers, this grand transcontinental project and its wandering ribbon of steel drew together far flung communities isolated in the wilderness, shaped a new nation and changed the face of the North American continent forever. The success or failure of the venture was decided deep in the mountains.</p> <p>Retracing the original route aboard the majestic steam engine 2816, the audience is transported back to the age of steam to re-live this alpine nation-building odyssey. The film weaves together spectacular IMAX aerial cinematography, breathtaking vistas of the west, archival photographs and maps and the potent energy and rhythms of a live steam locomotive to immerse audiences in an era of remarkable ingenuity and struggle and a region of stunning natural beauty. Ride the rails along deep river canyons and over high mountain passes. Discover some of the most beautiful and rugged landscapes on earth and the heroic human drama and epic engineering that shaped a continent.</p>

Name of Film	Year	Synopsis
Hubble	2010	This film will take you on a journey through distant galaxies to explore the grandeur and mysteries of our celestial surroundings. You'll accompany space-walking astronauts as they attempt some of the most difficult and important tasks in NASA's history. The film offers an inspiring and unique look into the Hubble Space Telescope's legacy and highlights its profound impact on the way we view the universe and ourselves.
Ultimate Wave	2010	<i>The Ultimate Wave</i> follows a quest to find the perfect wave-riding experience. Filmed in Tahiti and among the islands of French Polynesia, the film showcases surfing action in a unique Pacific paradise. With their host, Tahitian surfer Raimana Van Bastolaer, they seek out the best waves breaking on the reef at the famed surf site Teahupo'o. As the surfer's quest unfolds, the film explores the hidden forces at work shaping the waves and the islands that lie in their path. In animated segments, the audience is propelled into the cosmos to discover the sources of a wave's energy; and then back to Earth to witness the swirling dance of the atmosphere that will transfer energy deep into the ocean and shape a wave's long journey across thousands of miles of open Pacific.
Grand Canyon Adventure	2009	Greg MacGillivray directs this breathtaking documentary that chronicles the 15-day river rafting trip environmentalists Robert F. Kennedy Jr. and Wade Davis mount to raise awareness about the importance of water conservation. MacGillivray's film juxtaposes the beauty of the mighty Colorado River with the prospect of a world completely depleted of its most precious natural resource.
Human Body	2009	The Human Body film explores the complexities of the human body by investigating, in great detail, the myriad functions the body performs routinely every day. A personal journey of discovery about what it means to be human.
The Living Sea	2009	This Oscar-nominated documentary explores the world's oceans, traveling to Palau, Hawaii, California, Oregon, Alaska, Nova Scotia and the Red Sea. Celebrating the vast variety of life and activity found in the exotic depths, <i>The Living Sea</i> takes viewers face to face with creatures such as humpback whales, golden jellyfish and giant clams, illuminating the deep's mysteries with stunning cinematography.
Mysteries of the Great Lakes	2009	Through several interlocking stories, including the story of maritime commerce and the ships that move cargo through the inland waterway, <i>MYSTERIES OF THE GREAT LAKES</i> takes you on a journey through the greatest lake system in the world, and showcases the amazing geography, ecology, science, and history of the region.
Wild Ocean	2009	Each year an unbelievable feeding frenzy takes place in the oceans of South Africa as billions of sardines migrate up the KwaZulu-Natal Coast. <i>Wild Ocean</i> captures spectacular breaching whales, feeding sharks, diving gannets, and massive bait balls inside and up close on the giant screen. The migration has provided an annual food source for both life in the sea and the people living along the African shores for countless generations. The film demonstrates how business, government, and the local people have joined forces to protect this invaluable ecological resource. <i>Wild Ocean</i> will delve audiences into an epic underwater struggle for survival and reveal the economic and cultural impact the migration has on the coastal communities. <i>Wild Ocean</i> is a symphonic documentary film about man and nature.
Wired to Win	2009	This movie explores the neuroscience and biology of the human body through championship bicyclists competing in the Tour de France. The movie seamlessly transitions from beautiful, compelling, and sometimes scary scenes of the famous bike race in France to hard science on how our brain works.
Harry Potter and the Half Blood Prince	2009	This movie was shown in a limited capacity in connection with the MSI world premiere of " <i>Harry Potter</i> <sup>TM</sup> : The Exhibition", an exhibit that allowed audiences to experience the craftsmanship and science behind more than 200 authentic artifacts from the <i>Harry Potter</i> films, displayed in settings inspired by the film sets. The viewing of the film "inspired the inventive genius" in MSI's visitors.
Antarctica	2008	An underwater ballet involving penguins is just the tip of the iceberg in this in-depth look at the frozen continent of Antarctica. Aerial views of enormous glacial peaks and marine dives

Name of Film	Year	Synopsis
		through crystalline caverns give viewers a complete view of this amazing region. Through the words of early Antarctic explorer Robert Scott, the program also imparts what a grueling challenge it can be to brave such an unforgiving yet magnificent landscape.
<b>Dinosaurs Alive</b>	2008	This exploration follows some of the top paleontologists in the world on a journey across the globe and back in time to learn about where and how dinosaurs lived. The quest takes viewers deep into the Gobi Desert and to the buttes of New Mexico for some remarkable new scientific finds, including the discovery of what might be the oldest dinosaur unearthed in North America.
<b>Mummies: Secrets of the Pharaohs</b>	2008	This film opens the lid on the tombs of the pharaohs for an in-depth look at the meaning behind the mystery of the mummies. The secrets locked within the pyramids have much to tell us about how our ancestors lived, but they also offer surprising clues about where modern medicine could be headed -- as long as we don't ignore our past.
<b>Mysteries of Egypt</b>	2008	The Mysteries of Egypt presents a detailed look at the wonders left behind by an ancient civilization. Thanks to the format, viewers feel like they're right inside the ancient structures, walking the dusty corridors and approaching a pharaoh's burial chamber. Omar Sharif narrates this grand science adventure.
<b>Sea Monsters</b>	2008	Drawing upon evidence found in excavations from around the world, this stunning animated feature follows the adventures of a dolichorhynchops -- a sea creature also known as a "dolly" -- as she navigates the oceans of late Cretaceous North America. Blending captivating scientific information with state-of-the-art graphics, this unforgettable experience from National Geographic transports viewers to a long-lost prehistoric world.
<b>Hurricane on the Bayou</b>	2007	This poignant documentary explores the culture and environment of Louisiana both before and after the devastation of Hurricane Katrina. Included are a look at how the lives of a group of New Orleans musicians were drastically changed and a report on Louisiana's vanishing wetlands.
<b>Volcanoes of the Deep Sea</b>	2007	This scientific journey takes advantage of a cutting-edge lighting technology that allows viewers to travel 12,000 feet below the ocean's surface into an exciting and rarely explored area of hydrothermal volcanoes. This perpetually erupting rift known as the Azores reveals an ecosystem of almost alien sea creatures that thrive in pitch darkness, extreme pressure and boiling temperatures.