

## CHAPTER 16

### MUNICIPAL HOTEL TAX

#### SECTION:

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##### **3-16-1: DEFINITION:**

HOTEL: Includes every building or structure, kept, used, maintained, advertised and held out to the public to be a place where lodging, or lodging and food, or apartments, or suites, or other accommodations are offered for a consideration to guests, in which twenty (20) or more rooms, apartments or suites, or other accommodations are used for the lodging, or lodging and food, for such guests. (Ord. 44-86, 10-16-1986)

##### **3-16-2: TAX IMPOSED:**

There is hereby levied and imposed a tax of five percent (5%) of the gross rental receipts from the renting, leasing or letting a hotel or motel room within the Village for each twenty four (24) hour period or any portion thereof for which a daily room charge is made; provided, however, that a tax shall not be levied or imposed upon any person who shall be a permanent resident. A permanent resident is hereby defined to be a person who rents a hotel or motel room in the same establishment for more than thirty (30) consecutive days or to a person who works and lives in the same hotel or motel.

Persons subject to the tax hereby imposed may reimburse themselves for their tax liability for such tax by separately stating such tax as a additional charge, which charge may be stated in combination and in single amount with the State tax imposed under the Hotel Operators' Occupation Tax Act, 35 Illinois Compiled Statutes 145/1 et seq.

The tax herein levied and imposed shall be paid in addition to any and all other taxes and charges. It shall be the duty of the operator to pay the amount of the tax to the Village Finance Director under procedures prescribed by the Village Finance Director or as otherwise provided in this Chapter. (Ord. 44-86, 10-16-1986; amd. Ord. 24-2020, 5-26-2020)

##### **3-16-3: RECORDS KEPT:**

Every operator shall keep records of every occupancy and of all rent paid, charged or due thereon and of tax payable thereon in such form as may be required by regulation prescribed by the Treasurer or as otherwise provided in this Chapter. Such records shall be available for inspection and examination for any proper purpose at any reasonable time upon demand by the Village Finance Director for a duly authorized agent or employee of the Village and shall be preserved for a period of three (3) years unless the Village Finance Director shall prescribe a shorter period of time. It shall be unlawful for any person to pre vent, hinder, or interfere with the Treasurer or the duly authorized deputy or

representative of the Village Finance Director in the discharge of the duties of the Village Finance Director. (Ord. 44-86, 10-16-1986; amd. Ord. 24-2020, 5-26-2020)

### **3-16-4: QUARTERLY RETURN FILED:**

Every operator shall file quarterly with the Village Finance Director a return of occupancy and of rents and of the taxes payable thereon on forms prescribed by the Village Finance Director and consistent with returns required under the Hotel Operators' Occupation Tax Act, 35 Illinois Compiled Statutes 145/1 et seq. The return shall be due on or before the fifteenth day of the calendar month succeeding the end of the quarterly filing period. A separate return shall be filed for each place of business within the Village regardless of ownership.

The first taxing period for the purpose of this Chapter shall commence on May 1, 1987 and the tax return and payment for such period shall be due on or before August 15, 1987. Thereafter, reporting periods and tax payments shall be in accordance with the provisions of this Chapter. At the time of filing such tax returns, the operator shall pay the full amount of all tax due hereunder.

If for any reason any tax is not paid when due, a late payment penalty of five percent (5%) of the tax due may be imposed against any hotel or motel owner, operator or licensee who shall fail to collect and remit the tax imposed by this Section. In addition, interest may be assessed on a late payment, underpayment, or nonpayment of the tax at one-percent (1%) per month, based on a year of three hundred sixty-five (365) days and the number of days elapsed. In the alternative to a late payment penalty, the Village may assess late filing penalties or failure to file penalties pursuant to Section 3-23-10 B. (Ord. 44-86, 10-16-1986; amd. Ord. 24-2020, 5-26-2020)

### **3-16-5: FAILURE TO PAY, ENFORCEMENT:**

Whenever any person shall fail to pay any taxes or penalty herein provided, the Village Attorney shall, upon request of the Village Finance Director, bring or cause to be brought an action to enforce the payment of said tax on behalf of the Village in any court of competent jurisdiction, together with the costs of such collection. (Ord. 44-86, 10-16-1986; amd. Ord. 24-2020, 5-26-2020)

### **3-16-6: PAYMENT TO VILLAGE:**

All proceeds resulting from the imposition of the tax under this Chapter, including interest and penalties, shall be paid into the treasury of the Village and shall be credited to and deposited in the corporate fund of the Village. (Ord. 44-86, 10-16-1986)

### **3-16-7: CERTIFICATE OF REGISTRATION REQUIRED:**

It shall be unlawful and a violation of this Chapter for any person to engage in the business of renting, leasing or letting rooms in a hotel within the Village without a certificate of registration from the Village Finance Director. Such registration shall be issued by the Village Finance Director in forms consistent with those registrations issued by the Illinois Department of Revenue under the provisions of 35 Illinois Compiled Statutes 145/5. (Ord. 44-86, 10-16-1986; amd. Ord. 24-2020, 5-26-2020)

### **3-16-8: VIOLATION, PENALTY:**

Any person found guilty of violating, disobeying, omitting, neglecting or refusing to comply with or resisting or opposing the enforcement of any provision of this Chapter, in addition to any and all other penalties provided herein, upon conviction thereof, shall be punished by a fine of not less than twenty five dollars (\$25.00) nor more than five hundred dollars (\$500.00). (Ord. 44-86, 10-16-1986)