

CHAPTER 113: HOTEL TAX

Section

113.01	Hotel Defined
113.02	License Required
113.03	Tax Imposed
113.04	Payment and Collection
113.05	Administration
113.06	Enforcement
113.07	Interest, Penalties and Fines
113.08	Disposition of Tax Proceeds

§ 113.01 HOTEL DEFINED.

The terms “hotel” within the meaning of this Chapter, include every building or structure kept, used maintained, advertised and held out to the public to be a place where lodging or lodging and food, suites or other accommodations are offered for hire or rent to guests, in which ten or more rooms, suites, or other accommodations are used for the lodging or lodging and food for such guests. Motels as commonly used are hotels under this chapter.

§ 113.02 LICENSE REQUIRED.

No person shall conduct, keep, manage or operate, or cause to be conducted, kept, managed or operated a hotel without having first obtained a business license as required by this chapter.

§ 113.03 TAX IMPOSED.

A tax is levied and imposed upon the use and privilege of renting, leasing and letting of rooms in a hotel in the Village at a rate of five percent (5%) of the gross rental receipts from such rental, leasing or letting, in accordance with 65 ILCS 5/8-3-14 (“the Act”). Persons subject to this tax may reimburse themselves for their tax liability by separately stating such tax as an additional charge, in accordance with the Act. The tax levied by this Chapter shall be in addition to any and all other taxes; provided, however, that said tax shall not apply to the rental, leasing or letting of a room or rooms by the same user, lessee or tenant for a period of more than thirty (30) consecutive days.

§ 113.04 PAYMENT AND COLLECTION.

The owner and operator of each hotel and the person to whom the license to operate said hotel shall have been issued by the Village, shall bear, jointly and severally, the responsibility and liability for collection of the tax from each user, lessee, or tenant of rooms in such hotel. Every person required to collect the tax levied by this Chapter shall secure the tax from user, lessee or tenant of a room or rooms at the time that he/she collects the price, charge or rent to

Chapter 113: Hotel Tax

which it applies. The amount due under the tax levied by this Chapter shall be stated separately upon the invoice receipt or other statement of the gross rental receipts done.

§ 113.05 ADMINISTRATION.

(A) The Village Administrator or the Village Administrator's designee is designated the administration and enforcement officer of the tax imposed on behalf of the Village. It shall be the responsibility of the Village Administrator or designee to collect all amounts due the Village from the owners, operators and licensee's of hotels within the Village.

(B) A sworn and certified monthly hotel occupancy tax return shall be filed by each owner, operator or licensee of each hotel in the Village with the Village Administrator or designee, on forms prescribed by the Village Treasurer, showing all receipts from each renting, leasing or letting of rooms during the preceding month. All persons subject to the tax imposed by this chapter shall remit the tax to the Village Treasurer by the tenth (10th) day of each month for the period of the preceding month.

(C) The Village Treasurer or any person certified by him/her as his representative may enter the premises of any hotel for the purposes of inspection and examination of its books and records for the proper administration of this article, and for the enforcement of collection of the tax hereby imposed. It is unlawful for any person to prevent, hinder or interfere with the Village Treasurer or his/her representative in the discharge of his/her duties hereunder.

§ 113.06 ENFORCEMENT.

(A) Whenever any person shall fail to pay any tax provided in this Chapter, or when any owner, operator or licensee of a hotel in the Village shall fail to collect the tax imposed from any person who has the ultimate liability for payment of the same, the Village Attorney, shall, upon the request of the Village Administrator or designee bring or cause to be brought an action to enforce the payment of such tax on behalf of the Village in any court of competent jurisdiction.

(B) In addition, if the Village Administrator, after holding a hearing, finds that any hotel owner operator or licensee has willfully evaded his or her responsibility to collect the tax imposed by this Chapter, the Village Administrator may suspend or revoke all Village licenses held by the tax evader. The person shall have an opportunity to be heard at a hearing, to be held not less than five days after receipt of notice of the time and place thereof, addressed to him or her at his or her last known place of business. Any suspension or conviction resulting from the hearing shall not relieve or discharge any civil liability for non-payment of the tax due.

§ 113.07 INTEREST, PENALTIES AND FINES.

Failure to pay the tax imposed by this Section shall constitute a violation of this Code. Any violator shall be subject, upon conviction therefore, to a fine of \$750.00. Each day on which the tax is not paid as required herein shall constitute a separate violation. Conviction of a violation of this Section shall not constitute a criminal conviction. In addition to any prosecution for violation of this Section, any tax not paid when due shall be subject to interest at the

Title XI: Business Regulations

cumulative rate of ten percent (10%) per annum, a late filing penalty, a late payment penalty and a failure to file penalty at the maximum rate permitted by 50 ILCS 45/1 et seq. Any unpaid tax shall become a lien against the property of the taxpayer in the Village, which may be foreclosed in the manner provided by law.

§ 113.08 DISPOSITION OF TAX PROCEEDS.

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. 00-7, passed 3-20-00)

(Am. Ord. 09-02, passed 1-22-09)