

VILLAGE OF ROSEMONT

ORDINANCE NO. 2023-11-13__

**AN ORDINANCE AMENDING CHAPTER 5 OF TITLE 3 OF THE VILLAGE CODE TO
INCLUDE A HOTEL AND MOTEL TAX ON STAYS 30 DAYS AND LONGER.**

**ADOPTED BY THE
PRESIDENT AND BOARD OF TRUSTEES OF
THE VILLAGE OF ROSEMONT, THIS
13th DAY OF NOVEMBER 2023**

**Published in pamphlet form
by authority of the President
and Board of Trustees of the
Village of Rosemont, Cook
County, Illinois, this 13TH
day of November, 2023.**

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ORDINANCE NO. 2023-11-13__

AN ORDINANCE AMENDING CHAPTER 5 OF TITLE 3 OF THE VILLAGE CODE TO INCLUDE A HOTEL AND MOTEL TAX ON STAYS 30 DAYS AND LONGER.

WHEREAS, the Village of Rosemont (the “Village”) is a home rule unit of local government and may exercise any power and perform any function pertaining to its government and affairs pursuant to Article VII, Section 6 of the Illinois Constitution;

WHEREAS, Section 5/8-11-6a of the Illinois Municipal Code states that it does not pre-empt the Village’s Home Rule authority to impose “a tax, however measured, based upon the use of a hotel or motel room or similar facility.” 65 ILCS 5/8-11-6a;

WHEREAS, the Village has previously imposed a tax on the use and privilege of renting a hotel or motel room within the Village but has exempted stays of 30 days or longer from the provisions of said tax;

WHEREAS, the corporate authorities of the Village of Rosemont find and determine that those staying in hotels and motels for 30 days or longer are more likely to have a greater need for Village services than those staying for less than 30 days;

WHEREAS, the corporate authorities of the Village find and determine that best interests of the Village and its health, safety and welfare requires that the prior exemption from the hotel and motel tax for stays of 30 days or longer end and that a tax be imposed upon the use and privilege of renting a hotel or motel room within the Village for a period of 30 days or more; and

NOW, THEREFORE, be it ordained by the President and Board of Trustees of the

Village of Rosemont, pursuant to its home rule powers, as follows:

SECTION 1: RECITALS.

The foregoing recitals are true and correct, material to this Ordinance and incorporated herein as if they were fully set forth in this Section.

SECTION 2: AMENDMENT TO CHAPTER 5 OF TITLE 3 OF THE VILLAGE CODE.

Chapter 5 of Title 3 of the Village Code of the Village of Rosemont shall be amended, and following its amendment state in its entirety as follows:

CHAPTER 5: HOTEL AND MOTEL TAX

Section

3-5-1: Definitions

3-5-2: Tax Imposed; Rate; Payment And Collection

3-5-3: Contents And Inspections Of Books And Records

3-5-4: Transmittal Of Tax Returns And Revenue By Owner; Delinquency

3-5-5: Enforcement Of Payment

3-5-6: Suspension Or Revocation Of Licenses; Hearing

3-5-7: Violations; Penalties

3-5-8: Disposition Of Proceeds Of Tax And Fines

3-5-1: DEFINITIONS:

For the purpose of this Chapter, whenever any of the following words or terms are used herein, they shall have the meanings ascribed to them in this section:

HOTEL ROOM OR MOTEL ROOM: A room within a structure offered for rental and containing facilities for sleeping. One room offered for rental with or without an adjoining bath shall be considered as a single hotel or motel room. The number of hotel or motel rooms within a suite shall be computed on the basis of those rooms utilized for the purpose of sleeping.

OWNER: Any person having an ownership interest in or conducting the operation of a hotel or motel room or receiving the consideration for the rental of a hotel or motel room.

PERSON: Any natural person, trustee, court appointed representative, syndicate, association, partnership, firm, club, company, corporation, business trust, institution, agency, government corporation, municipal corporation, district or other political subdivision, contractor, supplier, vendor, vendee, operator, user or owner, or any officers, agents, employees or other representative acting either for himself or for any other person in any capacity, or any other entity recognized by law as the subject of rights and duties. The masculine, feminine, singular or plural is included in any circumstances.

3-5-2: TAX IMPOSED; RATE; PAYMENT AND COLLECTION:

A. There is hereby levied and imposed upon the use and privilege of renting a hotel or motel room within the Village a tax of seven percent (7.0%) of the room rental rate (not including taxes or other non-room rental charges added to the hotel bill) for each such hotel or motel room rented for every twenty four (24) hour period or any fraction thereof; provided, however, that this tax shall not be imposed upon any person subject to the tax as set forth in Section 3-5-2(B).

B. There is hereby levied and imposed upon the use and privilege of renting a hotel or motel room within the same building in the Village for a period of thirty (30) or more consecutive days, a tax at the rate of \$1,000 for each 30-day period and any prorated fraction thereof.

C. The tax, as provided in Sections 3-5-2(A) and 3-5-2(B), shall not be levied and imposed upon an employer who books a block of two (2) or more hotel or motel rooms for a period of not less than sixty (60) days and then rents the block of two (2) or more hotel or motel rooms for a period of not less than sixty (60) consecutive days if the block of hotel or motel rooms is rented for occupancy by employees of the employer.

D. The tax, as provided in Sections 3-5-2(A) and 3-5-2(B), shall not be levied and imposed upon a professional athlete that rents a hotel or motel room for a consecutive period that is less than 365 days.

E. The ultimate incidence of and liability for payment of the tax is to be borne by the person who seeks the privilege of occupying the hotel or motel room, such person hereinafter referred to as "renter".

F. The tax herein levied shall be paid in addition to any and all other taxes and charges. It shall be the duty of the owner of every hotel or motel to secure the tax from the renter of the hotel or motel room and to pay to the Village the tax under procedures prescribed by the Village Finance Officer, or as otherwise provided in this article.

G. Every person required to collect the tax levied by this article shall secure the tax from the renter at the time he collects the rental payment for

the hotel or motel room. Upon the invoice receipt or other statement or memorandum of the rent given to the renter at the time of payment, the amount due under the tax provided in this article shall be stated separately on the documents.

3-5-3: CONTENTS AND INSPECTIONS OF BOOKS AND RECORDS:

A. It shall be the duty of every owner to keep accurate and complete books and records to which the Village Finance Officer or his/her authorized representative, shall at all times have full access, which records shall include a daily sheet showing:

1. The number of hotel or motel rooms rented and the period for each rental. including multiple rentals of the same hotel or motel room where such shall occur; and
2. The actual hotel or motel tax receipts collected for the period of each rental.

B. No person shall prevent, hinder, or interfere with the Village Finance Officer or his/her authorized representative in the discharge of his/her duties in the performance of this article.

3-5-4: TRANSMITTAL OF TAX RETURNS AND REVENUE BY OWNER; DELINQUENCY:

A. 1. The owner or owners of each hotel or motel room within the Village shall file tax returns showing tax receipts received with respect to each hotel and motel room during each calendar month upon forms prescribed by the Village Finance Officer. The return shall be due on or before the tenth day of the next calendar month.

2. All reporting periods shall be full calendar months as provided in subsection A1 of this section. At the time of filing such tax returns, the owner shall pay to the Village Finance Officer all taxes due for the period to which the tax return applies.

B. Each owner of a hotel or motel who collects the tax shall be entitled to retain three fourths percent (0.75%) of the amount actually collected to cover the cost of collecting and remitting the tax in a timely manner.

C. If, for any reason, any tax is not paid or remitted when due, a penalty at the rate of one and one-half percent (1.5%) per thirty (30) day period, or portion thereof, from the date of delinquency shall be added and paid to the Village. In addition, the owner of a hotel or motel who fails to remit to the Village any tax when due, shall not be entitled to retain any part of such tax pursuant to subsection B of this section.

3-5-5: ENFORCEMENT OF PAYMENT:

Whenever any person shall fail to pay any tax as herein provided, the Village Attorney shall, upon the request of the Village Finance Officer, bring or cause to be brought an action to enforce the payment of the tax on behalf of the Village in any court of competent jurisdiction.

3-5-6: SUSPENSION OR REVOCATION OF LICENSES; HEARING:

A. If the President, after hearing held by or for him, shall find that any person has willfully avoided payment of the tax imposed by this article, he may suspend or revoke all Village licenses held by such tax evader. The owner shall have an opportunity to be heard at such hearing, to be held not less than five (5) days after he is notified of the time and place of the hearing. The notice shall be addressed to the owner at his last known place of business.

B. Pending notice, hearing, and finding, any license which the owner may possess may be temporarily suspended. Any suspension or revocation of any license shall not release or discharge the owner from his civil liability for the payment of the tax nor from prosecution for such offense.

3-5-7: VIOLATIONS; PENALTIES:

A. Any person found guilty of violating, disobeying, omitting, neglecting, or refusing to comply with, or resisting or opposing the enforcement of, any of the provisions of this article, except when otherwise specifically provided, upon conviction thereof, shall be punishable by a fine of not less than two hundred dollars (\$200.00) for the first offense and not less than three hundred dollars (\$300.00) nor more than seven hundred fifty dollars (\$750.00) for the second and each subsequent offense in any one hundred eighty (180) day period. All actions seeking the imposition of fines only shall be filed and subject to the Village's Administrative Hearing System established in Article 4A of Title 1 of this Code.

B. A separate and distinct offense shall be regarded as committed each day upon which said person shall continue any such violation or permit any such violation to exist after notification thereof.

3-5-8: DISPOSITION OF PROCEEDS OF TAX AND FINES:

All proceeds resulting from the imposition of the tax under this article, including penalties, shall be paid into the Treasury of the Village.

SECTION 3: HOME RULE.

This Ordinance, and each of its terms, shall be the effective legislative act of a home rule municipality without regard to whether such Ordinance should: (a) contain terms contrary to the provisions of current or subsequent non-preemptive state law; or (b) legislate in a manner or regarding a matter not delegated to municipalities by state law. It is the intent of the corporate authorities of the Village of Rosemont that to the extent that the terms of this Ordinance should be inconsistent with any non-preemptive state law, this Ordinance shall supersede state law in that regard within its jurisdiction.

SECTION 4: EFFECTIVE DATE.

This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED this 13th day of November, 2023.

AYES:

NAYS:

ABSENT:

ABSTAIN:

APPROVED this 13th day of November, 2023.

Village President

ATTEST:

Village Clerk

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF ORDINANCE

I, the undersigned, do hereby certify that I am the duly qualified and acting Village Clerk of the Village of Rosemont, Cook County, Illinois (the “*Village*”), and that as such official I am the keeper of the records and files of the President and Trustees of the Village (the “*Corporate Authorities*”).

I do further certify that the foregoing is a full, true, and complete copy of an ordinance adopted at a meeting of the Corporate Authorities held on the 13th day of November, 2023, which is entitled:

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a true, correct, and complete copy of which said ordinance as adopted at said meeting appears is attached.

I do further certify that the deliberations of the Corporate Authorities on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice; that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Corporate Authorities at least 48 hours in advance of the holding of said meeting; that said agenda described or made specific reference to said ordinance; that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and the Illinois Municipal Code, as amended, and that the Corporate Authorities have complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Corporate Authorities.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the Village, this 13th day of November, 2023.

(SEAL)

Village Clerk