
VILLAGE OF ALSIP
COOK COUNTY, ILLINOIS

ORDINANCE
NUMBER 2021-05-1

**AN ORDINANCE AMENDING CHAPTER 18, TAXATION, ARTICLE V,
HOTEL AND MOTEL OCCUPANCY TAX, OF THE MUNICIPAL CODE
OF THE VILLAGE OF ALSIP**

JOHN D. RYAN, Mayor
SUSAN M. PETZEL, Village Clerk

RICHARD S. DALZELL
MICHAEL ZIELINSKI
MONICA JUAREZ
CHRISTINE L. McLAWHORN
CHRISTOPHER W. MURPHY
CATALINA NAVA-ESPARZA
Trustees

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BE IT ORDAINED by the Mayor and Board of Trustees of the Village of Alsip, as follows:

Section 1. That Chapter 18, Taxation, of the Municipal Code of the Village of Alsip, be amended by changing Article V, Hotel and Motel Occupancy Tax, to provide as follows:

ARTICLE V. HOTEL AND MOTEL USE TAX

Sec. 18-81. Definitions.

For the purpose of this Chapter, the following words as used herein shall be construed to have the meanings herein ascribed:

Hotel or *Motel* means any building or structure, or portion thereof, 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, including but not limited to such buildings or structures, or portions thereof, booked through online travel companies, businesses or websites, including on airbnb.com, vrbo.com, craigslist.org or similar websites. The term includes short-term rentals, inns, motels, tourist homes or courts, lodging houses, rooming houses, apartment houses, and residential homes, including but not limited to any buildings or structures, or portions thereof, booked through facilitators such as online travel companies, businesses or websites, including on airbnb.com, vrbo.com, craigslist.org or similar websites.

Facilitator is any person who provides a means through which a person may book a hotel room or motel room, regardless of whether payment is transferred through or processed by such facilitator.

Gross Rent means the total amount of consideration for occupancy, valued in money, whether received in money or otherwise, including all receipts, cash, credits, and property or services of any kind of nature, including but not limited to, amounts charged for the making, booking, facilitating, or servicing of reservations. Gross rent means both (a) the "net rate" paid to the hotel or motel by a facilitator for room occupancy by a person; and (b) the amount retained by the facilitator for travel-related services provided to a person (sometimes referred to as a "facilitation fee"), and any additional amounts retained by the facilitator as compensation for its services to any person for the individual transaction, or, in the instance of a person's direct rental of a room with the hotel or motel, gross rent shall mean the amount charged by the hotel or motel directly to a person for the occupancy of the room.

Hotel room or *motel room* means a room within a structure offered for rental on a daily basis and containing facilities for sleeping.

Online Travel Company is an organization that books, reserves, or rents hotel or motel rooms and makes other travel arrangements for persons via the World Wide Web, internet, or other digital means. Online travel companies are considered facilitators, as used herein.

Owner means any person having an ownership interest in or conducting the operation of a hotel or motel or any other person engaged in the business of renting, leasing, or renting hotel or motel rooms, including facilitators.

Permanent resident means any person who occupies or has rented any hotel or motel room for at least thirty (30) consecutive days.

Person means any natural person, trustee, receiver, administrator, executor, conservator, assignee, trust in perpetuity, trust, estate, firm, co-partnership, joint venture, club, company, business trust, domestic or foreign corporation, association, syndicate, society, or any group of individuals acting as a unit, whether mutual cooperative, fraternal, nonprofit, or otherwise. Whenever the term "person" is used in any clause prescribing and imposing a penalty, the term applied to associations shall mean the owners or part-owners thereof, and as applied to corporations, the officers thereof.

Resident employee means any person who works and lives in the same hotel or motel.

Sec. 18-82. Tax imposed.

A tax is hereby levied and imposed upon the use and privilege of renting, leasing, or letting a hotel or motel room within the village at a rate of six percent (6.00%) of the Gross Rent (not including taxes or other non-room rental charges added to the hotel or motel bill) for each such hotel or motel room rented for every 24-hour period or fraction thereof. The tax herein levied shall be paid in addition to any and all other taxes and charges. The tax imposed herein shall not apply to permanent residents or resident employees.

Sec. 18-83. Incidence, payment and collection.

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. Notwithstanding the above, all persons qualifying as owners shall have the joint and several duty and responsibility to collect and secure the tax from each user, lessee or tenant of rooms in such hotel or motel. Every person required to collect the tax levied herein shall secure said tax from the user, lessee or tenant of a room or rooms at the time that he collects the price, charge or rent to which it applies. The recipient shall be given an invoice, receipt, or other statement or memorandum of said price, charge for rent, paid or payable, and the tax shall be stated, charged and shown separately on said documents.

Sec. 18-84. Administration and enforcement.

The village treasurer, or any person so certified as deputy or representative, may enter the premises of any hotel or motel for inspection and examination of books and records for the proper

administration of this article and enforcement of the collection of the tax imposed. It is unlawful for any person to prevent, hinder or interfere with the village treasurer or the duly authorized deputy or representative in the discharge of duties in the enforcement of this article.

It shall be the duty of every owner to keep accurate and complete books and records to which the village treasurer, deputy or representative authorized, shall at all times have full access, which records shall include a daily sheet showing:

- (1) the number of hotel or motel rooms rented during the 24-hour period, including multiple rentals of the same hotel or motel room which such occurs, and
- (2) the actual hotel or motel room tax receipts collected for the date in question.

The owner or owners of each hotel or motel room within the village shall file monthly tax returns showing tax receipts received with respect to each hotel or motel during each monthly period ending on the end of the month of each year, within ten days after the end of the respective date, upon forms prescribed by rules and regulations of the Finance Director. At the time of filing said tax returns, the owner or owners shall pay to the village treasurer all taxes due for the period to which the tax return applies. Each return shall be accompanied by payment to the village of all taxes due and owing for the month covered by the return.

If for any reason any tax is not paid when due, a penalty at the rate of one percent (1%) per 30-day period, or any portion thereof, shall be added and collected.

Sec. 18-85. Penalty.

Any owner or person found guilty of violating, disobeying, omitting, neglecting or refusing to comply with any of the provisions of this article shall be fined in an amount of not less than one hundred dollars (\$100.00) nor more than seven hundred fifty dollars (\$750.00) for each offense. A separate and distinct offense shall be deemed committed each day upon which said violation shall continue. Every act or omission of whatsoever nature constituting a violation of any of the provisions of this article by any officer, director, manager or other agent or employee of an owner, shall be deemed and held to be the act of such owner, and said owner shall be liable and punishable in the same manner as if said act or omission had been done or omitted by said owner personally.

Sec. 18-86. - Enforcement; suit for collection; revocation of license.

Whenever any person shall fail to pay any tax as herein provided, the village attorney shall, upon the request of the village board, 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.

If the president, after hearing held, shall find that any person has willfully avoided payment of the tax imposed by this article, 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 notice of the time and place of the hearing to be held, addressed to him at his

last known place of business. Any suspension or revocation of any license shall not release or discharge the owner of a hotel or motel from his civil liability for the payment of the tax.

Section 2. Home Rule. This ordinance is enacted pursuant to the home rule powers of the Village of Alsip.

Section 3. Severability. If any section, paragraph, clause, or provision of this ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this ordinance.

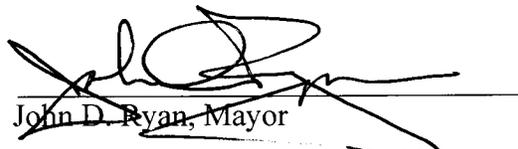
Section 4. Repealer. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed insofar as they conflict herewith.

Section 5. Effective Date. This ordinance shall be immediately in full force and effect after passage, approval, and publication on June 1, 2021, whichever is later. This ordinance is authorized to be published in pamphlet form.

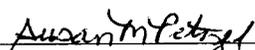
PASSED by the Mayor and Board of Trustees of the Village of Alsip, Cook County, Illinois on May 3, 2021 by the following roll call vote:

	YES	NO	ABSENT	ABSTAIN
DALZELL	X			
ZIELINSKI	X			
JUAREZ	X			
McLAWHORN	X			
MURPHY			X	
NAVA-ESPARZA	X			
MAYOR RYAN				
TOTAL	5	0	1	0

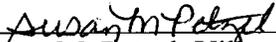
APPROVED:


 John D. Ryan, Mayor

ATTEST:


 Susan M. Petzel, Village Clerk

I DO HEREBY CERTIFY that this ordinance was, after its passage and approval, published in pamphlet form by the authority of the Village of Alsip, in accordance with law, this 3rd day of May, 2021.



Susan M. Petzel, Village Clerk