
THE VILLAGE OF CHICAGO RIDGE
COOK COUNTY, ILLINOIS

ORDINANCE

NUMBER 18-12-40

**AN ORDINANCE CREATING ARTICLE IX ("HOTEL AND MOTEL OCCUPANCY
TAX") OF CHAPTER 46 ("TAXATION") OF THE VILLAGE CODE OF THE VILLAGE
OF CHICAGO RIDGE**

CHARLES E. TOKAR, Village President
BARBARA M. HARRISON, Village Clerk

FRANCES COGLIANESE
EDMUND "ED" KOWALSKI
LISEL KWARTNIK
JOHN "JACK" LIND
WILLIAM McFARLAND
DEBORAH "DEB" PYZNARSKI
Trustees

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AN ORDINANCE CREATING ARTICLE IX ("HOTEL AND MOTEL OCCUPANCY TAX") OF CHAPTER 46 ("TAXATION") OF THE VILLAGE CODE OF THE VILLAGE OF CHICAGO RIDGE

WHEREAS, the Village of Chicago Ridge, Cook County, Illinois (the "*Village*") is a home rule unit of local government pursuant to Article VII, Section 6, of the 1970 Illinois Constitution, and, except as limited by such section, it may exercise any power and perform any function pertaining to its government and affairs; and

WHEREAS, the Illinois Municipal Code authorizes adoption of a municipal hotel operators' occupation tax (65 ILCS 5/8-3-14); and

WHEREAS, the Mayor and Board of Trustees wish to promote tourism and conventions within the Village or otherwise attract nonresident overnight visitors to the Village; and

WHEREAS, the Mayor and Board of Trustees find it in the best interests of the Village to amend the Village Code to include a Hotel and Motel Occupancy Tax as further provided below.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Chicago Ridge, Cook County, Illinois, as follows:

Section 1. That the above recital is found to be true and correct and is hereby incorporated herein and made a part hereof, as if fully set forth in its entirety.

Section 2. Article IX ("Hotel and Motel Occupancy Tax") is hereby added to Chapter 46 ("Taxation") of the Village Code to provide as follows:

Article IX HOTEL AND MOTEL OCCUPANCY TAX

Section 46-180. Definitions.

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

HOTEL, MOTEL: 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, suites, or other accommodations are offered for a consideration of guests in which ten (10) or more rooms, apartments or suites, or other accommodations are used for the lodging, or lodging and food, for such guests.

PERSON: 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 as applied to associations shall mean the owners or part-owners thereof, and as applied to corporations, the officers thereof.

Section 46-181. Tax Imposed, Exemption.

There is hereby levied and imposed upon the use and privilege of being a transient guest or lodger in a "hotel" or "motel", as defined in this section, in the village, a tax equal to seven percent (7%) of the cost or charge on the gross room rental made by the hotel or motel for every twenty four (24) hour period or any fraction thereof. If a transient guest or lodger is staying in a hotel or motel for which a charge is made on a weekly basis, the amount of the tax shall be equal to seven percent (7%) of said weekly charge on the gross room rental. This said tax is exclusive of revenues received from food, beverage and other sales.

Section 46-182. Payment And Collection.

1. The tax herein levied shall be paid in addition to any and all other taxes. It shall be the duty of the operator of every hotel or motel to secure said tax from the guest or lodger, and to pay over to the director of administrative services said tax on a quarterly basis.
2. Every person required to collect the tax levied by this section shall secure the said tax from the guest or lodger at the time he collects the price charged or rent to which it applies. The recipient shall be given an invoice, receipt, or other statement or memorandum of said price, charge or rent paid or payable and the tax shall be stated, charged and shown separately on said documents.

Section 46-183. Exemptions.

1. A tax shall not be levied and imposed upon any person who works and lives in the same hotel or motel; and further provided, that the tax shall not be levied upon rooms rented or used by directors, officers, agents or employees of the owner of the hotel or motel when renting or using said rooms for, or in connection with, the transaction of business. The ultimate incidence of and liability for payment of said tax shall be borne by the user, lessee or tenant of said room(s). The tax herein levied shall be in addition to any and all other taxes.
2. A tax shall not be levied or imposed upon any person who occupies any room or rooms in a hotel or

motel for at least thirty (30) consecutive days.

Section 46-184. Administration And Enforcement.

1. Inspections, Right Of Owners: The director of administrative services, 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 section and enforcement of the collection of the tax imposed. It is unlawful for any person to prevent, hinder or interfere with the director of administrative services or the duly authorized deputy or representative in the discharge of duties in the enforcement of this section.

2. Records Required: It shall be the duty of every person operating a hotel or motel in the village to keep accurate and complete books and records to which the director of administrative services, deputy, or representative authorized, shall at all times have full access, which records shall include a daily sheet showing:

a. The number of hotel or motel rooms rented during the twenty four (24) hour period, including multiple rentals of the same hotel or motel room when such occurs; and

b. The actual hotel or motel room tax receipts collected for the date in question.

3. Quarterly Tax Returns: Every person operating a hotel or motel shall file tax returns showing tax receipts received with respect to each hotel or motel during each three (3) month period ending on March 31, June 30, September 30 and December 31 of each year, within ten (10) days after the end of the respective date, upon forms prescribed by rules and regulations of the director of administrative services. At the time of filing said tax returns, the operator shall pay to the director of administrative services 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 quarter covered by the return; provided, however, that ten percent (10%) of the tax due may be retained as compensation for services rendered in collection and payment of such tax.

Section 46-185. Failure To Pay Tax.

1. Interest And Penalty: In the event of failure by any hotel or motel owner, manager or operator to collect and pay to the director of administrative services the tax required hereunder within thirty (30) days after the same shall be due, interest shall accumulate and be due upon said tax at the rate of one percent (1%) per month commencing as of the first day of the month following the month for which the tax was to have been collected. In addition, a penalty of ten percent (10%) of the tax and interest due shall be assessed and collected against any hotel or motel owner, manager or operator.

2. Suit For Collection: Whenever any person shall fail to pay any tax as herein provided, the village attorney shall, upon the request of the director of administrative services, bring or cause to be brought an action to enforce the payment of said tax in behalf of the village in any court of competent jurisdiction.

3. Revocation Of License: If the village president, after hearing held, shall find that any person has willfully avoided payment of the tax imposed by this section, he may suspend or revoke all village licenses held by such tax evader. The operator 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, said notice, addressed to him at his last known place of business. Pending notice, hearing and finding, any license which such person may possess shall be temporarily suspended by the village president. Any suspension or revocation of any license shall not release or discharge the operator of a hotel or motel from his civil liability for the payment of the tax nor from prosecution for such offense.


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

Section 4. All Ordinances, resolutions, motions or orders in conflict with this Ordinance are hereby repealed to the extent of such conflict.

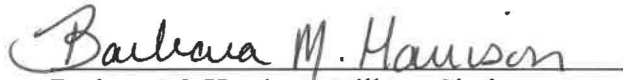
Section 5. This Ordinance shall be in full force and effect upon its passage, approval and publication as provided by law.

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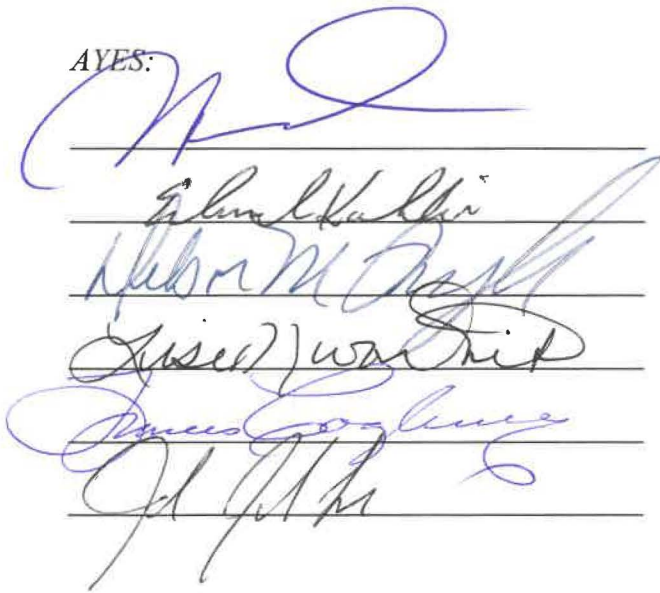
ADOPTED this 4th day of December, 2018.


Charles E. Tokar, President

ATTEST:


Barbara M. Harrison, Village Clerk

AYES:


Edmund K. Kallhi
Robert M. Dwyer
James J. Waltrip
James J. Waltrip
Edmund K. Kallhi

NAYS:

