

VILLAGE OF VOLO
ORDINANCE NO. O-22-07
AN ORDINANCE IMPOSING A CAMPSITE TAX

Published in Pamphlet Form: June 7, 2022

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WHEREAS, the Village of Volo (the “*Village*”) is a home rule municipality operating under the authority of Article VII, Section 6 of the Illinois Constitution; and

WHEREAS, as a home rule unit, the Village may exercise any power and perform any function pertaining to its government and affairs, including, but not limited to, the power to tax; and

WHEREAS, Title 3 of the Village of Volo Municipal Code (the “*Village Code*”) provides for rules and regulations governing taxation by the Village; and

WHEREAS, the Village Board has determined that it is desirable and in the best interests of the Village and its residents to impose a tax on the rental of campsites;

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Volo, Lake County, Illinois, as follows:

Section 1. Adoption of Campsite Tax. Title 3 of the Village Code, entitled “Finance and Taxation”, is hereby amended in part to add a new Chapter 3A, which shall hereafter be and read as follows:

CHAPTER 3A: CAMPSITE TAX

3-3A-1. – Campsite Tax.

The tax imposed by this Chapter shall be known as the "Campsite Tax" and is imposed in addition to all other taxes imposed by the State of Illinois or any other municipal corporation or political subdivision thereof.

3-3A-2. – Definitions.

For purposes of this Chapter, unless the context otherwise requires, the following words or terms shall have the meanings respectively applied to them:

- A. **"Camping" means the temporary use of an area of land for the purpose of overnight occupancy without a permanently fixed structure, including but not limited to a recreational vehicle and/or tent.**

- B. "Campground" means any real property used for the purpose of renting, leasing, or licensing individual Campsites to Renters for the purpose of Camping.
- C. "Campground Owner" means each Person who holds a real property interest in a Campground, whether as owner, operator, lessee, or otherwise; provided, however, that a Campground Owner does not include the Renter of an individual Campsite.
- D. "Campsite" means any space or area made available for rent, lease, or license at a Campground for the purpose of Camping.
- E. "Campsite Tax" means the tax based on the Rental Charge of a Campsite as imposed by this Chapter.
- F. "Person" means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company, or a receiver, trustee, conservator, legal representative, or other legally recognized entity.
- G. "Rental Charge" means the total amount of consideration collected by a Campground Owner from any Renter for the privilege of using or occupying a Campsite at a Campground in the Village. Rental Charges may be periodic (daily, monthly, quarterly, etc.) or a single lump-sum charge required prior to, during, or after the use or occupancy of an individual Campsite.
- H. "Renter" means a Person who enjoys the privilege of renting, leasing, or licensing a Campsite within the corporate limits of the Village.

3-3A-3. - Tax Imposed; Rate.

A tax, in addition to all other taxes, is imposed upon the privilege of renting, leasing, or licensing a Campsite within the Village, at a rate of 5% of the Rental Charge. Renters who rent, lease, or license a Campsite for use or occupancy through October 31, 2022 shall be exempt from the tax. Any Rental Charges for Campsites that will be used or occupied after October 31, 2022 shall be subject to the tax. The amount due under the tax levied by this Chapter shall be stated separately upon the bill, invoice, receipt, or statement of the Rental Charge due issued to the Renter. The ultimate incidence of and liability for payment of the tax shall be upon the Renter of the Campsite. The tax shall be in addition to any and all other taxes.

3-3A-4. - Collection of Tax.

The owner and operator of each Campground within the Village shall jointly and severally have the duty to collect the tax from each Renter at the time they collect

the Rental Charge for the Campsite and account for said tax by filing a sworn tax return with the Village Administrator or their designee. Said return shall be prepared and submitted on forms prescribed by the Village and shall be filed with the Village by the last day of the month following the month in which such tax was collected. Said return shall also be accompanied by payment to the Village of all taxes imposed by this Chapter which are due and owing for the period covered in the return.

3-3A-5. – Registration and Maintenance of Books and Records.

The owner and operator of each Campground within the Village shall each register with the Village within thirty (30) days after the commencement of such business, or the enactment of this tax, whichever is later, on forms provided by the Village Administrator or their designee. The owner and operator of each Campground shall have the duty to maintain complete and accurate books, records, and accounts showing the gross receipts for the rental of Campsites and the taxes collected from the Renters thereof, which shall be available for examination and for audit by the Village upon reasonable notice during customary business hours.

3-3A-6. – Penalties.

- A. If any tax imposed by this Chapter is not paid over to the Village when due, a late payment penalty equal to 5% of the unpaid tax is added for each month, or any portion thereof, that such tax remains unpaid and the total of such late payment penalty shall be paid along with the tax imposed hereby. The Village may bring an action to collect any unpaid tax or penalty.
- B. In addition to any late payment penalty, any owner and operator of the Campground violating any provision of this Chapter upon conviction thereof shall be fined not less than one hundred dollars (\$100) nor more than seven hundred fifty dollars (\$750) for each such offense. Each failure to collect the tax imposed hereby or each failure to pay such tax over to the Village shall constitute a separate violation thereof.

3-3A-7. - Transmittal of Excess Tax Collections.

If any Campground Owner collects an amount upon a sale not subject to the tax imposed, but which amount is purported to be the collection of said tax, or if any Campground Owner collects an amount upon a sale greater than the amount of the tax so imposed herein and does not for any reason return the same to the Renter who paid the same before filing the return for the period in which such occurred, said Campground Owner shall account for and pay over those amounts to the Village along with the tax properly collected.

3-3A-8. – Suspension or Revocation of License.

Payment and collection of the tax and any late payment penalty may be enforced by the Village by action in any court of competent jurisdiction. If, after a hearing, it is found that any Campground Owner has willfully evaded its responsibility to collect, account for, and/or pay over said tax, such finding shall be cause for suspension or revocation of any Village license applicable to the Campground in addition to any other penalty in this Chapter.

Section 2: Severability. Any Section or provision of this Ordinance that is construed to be invalid or void shall not affect the remaining Sections or provisions which shall remain in full force and effect thereafter.

Section 3: Conflicts. All ordinances or parts of ordinances that conflict with this Ordinance are hereby repealed to the extent of any such conflict.

Section 4: Effective Date. This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form in the manner provided by law.

PASSED THIS 7TH DAY OF JUNE, 2022

Ayes: (0) _____

Nays: (0) _____

Absent and Not Voting: (0) _____

APPROVED THIS 7TH DAY OF JUNE, 2022

Village President

ATTEST:

Village Clerk

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