

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE IMPOSING  
HOTEL/MOTEL ROOM TAX  
(REENACTING ORDINANCE  
1824)**

**WHEREAS**, the Illinois Secretary of State on April 7, 2006 certified the City of O'Fallon as a Home Rule Unit by population pursuant to 65 ILCS 5/1-7-2.

**WHEREAS**, the Council of the City of O'Fallon wishes to reenact Ordinance 1824 as a Home Rule Hotel Motel Room Tax and set the rate at 5%.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF O'FALLON, ST CLAIR COUNTY, ILLINOIS, as follows:

SECTION 1. Tax Upon the Use and Privilege of Renting a Hotel or Motel Room.

A. Definitions. For the purpose of this Ordinance, whenever any of the following words, terms or definitions are used herein, they shall have the meaning ascribed to them in this Section:

"Hotel room or motel room" means a room within a structure containing thirty-five (35) hotel or motel rooms or more offered for rental on a daily basis 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" means any person having an ownership interest in, conducting the operation of a hotel or motel room, or receiving the consideration for the rental of such hotel or motel room.

"Person" means 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 circumstance.

B. Tax. There is hereby levied and imposed a tax of three percent (5%) of the rent charged for the privilege and use of renting a hotel or motel room within the City of O' Fallon, Illinois for each twenty-four (24) hour period or any portion thereof for which a daily room charge is made; provided, however, that the tax shall not be levied and imposed upon any person who rents a hotel or motel room for more than thirty (30) consecutive days or to a person who works and lives in the same hotel or motel.

C. Exclusion.

1. Any hotel or motel having thirty-five (35) hotel or motel rooms or less is excluded from the tax imposed under this Ordinance.

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

3. 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 said tax from the renter of the motel or hotel room, and to pay-over to the City Collector or any authorized representative of the City said tax under procedures prescribed by the City Collector, or as otherwise provided in this Ordinance.

4. Every person required to collect the tax levied by this Ordinance shall secure said 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 Ordinance shall be stated separately on said document.

D. Books and Records. The City Treasurer or authorized representative may enter the premises of any hotel or motel for inspection and examination of records in order to effectuate the proper administration of this Ordinance, and to assure the enforcement of the collection of the tax imposed. It shall be unlawful for any person to prevent, hinder, or interfere with the City Treasurer or authorized representative in the discharge of their duties in the enforcement of this Ordinance. It shall be the duty of every owner to keep accurate and complete books and records to which the City Treasurer or authorized representative shall at all times have full access, which records shall include daily sheet showing:

1. The number of hotel or motel rooms rented during the twenty-four hour period, including multiple rentals of the same hotel or motel rooms where such shall occur; and

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

E. Transmittal of Tax Revenue.

1. Commencing on January 1, 1997 the owner or owners of each hotel or motel within the City of O' Fallon, Illinois, shall file tax returns showing tax receipts received with respect to each hotel and motel room during each month commencing on January 1, 1997. the return shall be due on or before the last day of each succeeding calendar month, and the return shall indicate for what period the return is to be filed; i.e., return for January tax receipts is due on or before the last day of February.

2. Commencing on January 1, 1997 the tax return and payment for such period shall be due on or before January 1, 1997. Thereafter reporting periods and taxes shall be paid in accordance with the provisions of this Ordinance. At the time of filing said tax returns, the owner shall pay to the City Collector all taxes due for the period to which the tax return applies.

3. If for any reason any tax is not paid when due, a penalty at the rate of one and one-half (1 1/2) percent per thirty (30) day period, or portion thereof, from the date of delinquency shall be added and collected.

F. Collection. Whenever any person shall fail to pay any tax as herein provided, the corporation Council shall, upon the request of the City Council bring or cause to be brought an action to enforce the payment of said tax on behalf of the City in any court of competent jurisdiction.

G. Proceeds of Tax and Fines. All proceeds resulting from the imposition of the tax under this Ordinance, including penalties, shall be appropriated for general corporate purposes.

H. Penalties. Any person, firm or corporation found willfully guilty of failing to pay, collect, report and transmit said hotel or motel tax to the City Collector in accordance with the terms of this Ordinance shall, except when otherwise specifically provided, upon conviction thereof, be punished by a fine not to exceed Five Hundred Dollars (\$500.00) for each offense. 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.

I. Severability. The respective provisions and Sections of the Division are separable, and a decision by any Court respecting the validity of any provision or Section hereof shall not effect the full legal force and effect of any other provision or Section hereof.

SECTION 2. Passage. This Ordinance shall be in full force and effect from and after its passage as provided by law.

READ FIRST TIME: \_\_\_\_\_

READ SECOND TIME: \_\_\_\_\_

PUBLISHED: \_\_\_\_\_

Passed by the City Council this \_\_\_\_\_ day of \_\_\_\_\_ 2006.

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ATTEST:

Approved by the Mayor this \_\_\_\_\_ day

(seal)

of \_\_\_\_\_ 2006.

\_\_\_\_\_  
Philip A. Goodwin, City Clerk

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Gary L. Graham, Mayor

ROLL CALL:	Grogan	Schmidt	True	Henry	Reckamp	Medford	Bequette	SUB TOTALS
Aye								
Nay								
Absent								

ROLL CALL:	Mouser	Renner	Bennett	Boone	Drolet	Albrecht	West	SUB TOTALS	SUM OF TOTALS
Aye									
Nay									
Absent									