

**CITY OF O'FALLON, ILLINOIS**  
Office of the City Treasurer  
255 S. Lincoln Ave.  
O'Fallon, IL 62269

**HOTEL AND MOTEL USE TAX RETURN**

STATEMENT OF TAX RECEIPTS UNDER THE PROVISIONS OF ORD. 1824  
MUNICIPAL CODE OF O'FALLON

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Name of Operator(s) \_\_\_\_\_  
(Name of individual, partnership, corporation, or other entity filing this return and remitting the tax collected)

Location of Hotel or Motel \_\_\_\_\_

Number of rooms available for rent \_\_\_\_\_

Principal Office Address \_\_\_\_\_

Tax return for the month of \_\_\_\_\_

1. Receipts from room rental (excluding all room taxes)
2. Deduction for receipts from permanent guests
3. Other deductions (itemize)
4. Net receipts (Item 1 less items 2 and 3)
5. Amount of Municipal Tax due (5% of Item 4)
6. Penalty (if delinquent) 5% per month or portion thereof
7. Total tax due (Items 5 and 6)

Indicate the method used for filing your State tax return (Form RHM-1)

Gross Receipts  Gross Billing

**\*\*COPY OF STATE TAX RETURN TO BE ATTACHED WITH FORM.**

## **RULES AND REGULATIONS**

### **DEFINITIONS**

“Hotel room” or “Motel room” means a room within a structure 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.

### **IMPOSITION OF TAX**

1. There is hereby levied and imposed a tax of 5% (five percent) of the rent charged for the privilege and use of renting a hotel or motel room within the City of O’Fallon for each 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 30 consecutive days or to a person who works and lives in the same hotel or motel.
2. 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.
3. Commencing on January 1, 1997, the owner or owners of each hotel or motel within the City of O’Fallon shall file tax returns showing tax receipts received with respect to each hotel and motel room during each month commencing on January 1. The return shall indicate for what period the return is to be filed; i.e., return for January tax receipts due on or before the last day of February.
4. The owner shall file his return on the gross receipts basis, reporting for the return period only those receipts received during such return period.
5. If for any reason any tax is not paid when due, a penalty at the rate of 1 ½% (one and one half percent) per 30-day period, or portion thereof, from the day of delinquency shall be added and collected.
6. Any person, firm or corporation found willfully guilty of failing to pay, collect, report and transmit said hotel or motel tax to the City Treasurer 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 \$500.00 for each offense.
7. The operator shall retain in his files at this principal place of business, or at some other convenient location, duplicate copies of this return along with records and information in support of previous returns.
8. The return shall be signed by the Owner, Corporation Officer, Partner, or Authorized Representative of the operating entity swearing to the correctness and accuracy of the return.