



United City of Yorkville

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HOTEL & MOTEL TAX RETURN

STATEMENT OF TAX RECEIPTS UNDER PROVISIONS OF ORDINANCE 91-07

RETURN FOR THE PERIOD OF: _____

Location Name & Address:

Mailing Address:

COMPUTATION OF TAX: RECEIPTS FROM ROOM RENTAL (Excluding all room taxes)

1. Total receipts \$ _____
2. Deduction for permanent/resident guest \$ _____
3. Other deduction (list separately) \$ _____
4. Total deductions (lines 2 & 3) \$ _____
5. Net receipts (line 1 through 4) \$ _____
6. Amount of tax due (line 5 x 0.03 (3%)) \$ _____
7. Interest if tax paid late (1% per mth. ____ X ____ mths.) \$ _____
8. Penalty if paid late (10% of line 6) \$ _____
9. Amount due (line 6 or line 6 + lines 7 & 8 when applicable) \$ _____

Is the method used for filing your State of Illinois Hotel & Motel tax return the same as the method used for filing this return? YES ____ NO ____ (If no explain)

I certify that the information contained in this report has been prepared under my supervision, has been reviewed by me and is correct to the best of my knowledge.

Signature: _____ Title: _____ Date: _____

**AN ORDINANCE FOR THE CREATION AND IMPOSITION OF A
HOTEL TAX WITHIN THE UNITED CITY OF THE VILLAGE OF YORKVILLE**

BE IT ORDAINED by the Mayor and City Council of the United City of the Village of Yorkville as follows:

WHEREAS, the United City of the Village of Yorkville, hereinafter referred to as "City" is not a home rule municipality within Article VII, Section 6A of the Illinois Constitution, and therefore pursuant to those powers granted it under Chapter 24, Paragraph 8-3-14 of the Illinois Revised Statutes; and,

WHEREAS, the City is entering into an Intergovernmental Cooperation Agreement for the purpose of funding the Aurora Area Convention and Tourism Council, an Illinois not-for-profit corporation; and,

WHEREAS, the City, along with the City of Aurora and the Villages of Montgomery, North Aurora, and Sugar Grove, are participating in said Agreement and Council; and,

WHEREAS, said Council will promote the area including the City for purposes of attracting tourism; and,

WHEREAS, such promotion of the City and environs is in the best interest of the City,

NOW THEREFORE, be it ordained by the Mayor and City Council of the United City of the Village of Yorkville, Kendall County, Illinois as follows:

SECTION ONE: Definitions.

A. Hotel - Hotel means, for purposes of this Ordinance, every building, buildings, or structure, kept, used, maintained, advertised and held out to the public to be a place in which the public may, for consideration, obtain living quarters, sleeping, housekeeping accommodations, lodging, lodging and food, or apartments, or suites, or other accommodations offered to the public for rental on a daily basis. The term includes inns, hotels, tourist homes or courts, lodging houses, rooming houses, and apartment houses.

B. Permanent Resident - A permanent resident, for purposes of this Ordinance, is defined as being a person who occupies or has the right to occupy any room or other hotel living accommodations, as hotel is defined herein,

for 30 consecutive days or more in such hotel, or a person who works and lives in the same hotel.

SECTION TWO: Tax.

There is hereby levied and imposed, a tax of three percent (3%) of the gross rental receipts from the renting, leasing or letting a hotel or motel room within the City for each twenty-four (24) hour period, or any portion thereof, for which a daily room charge is made; provided, however, that a tax shall not be levied or imposed upon any person who shall be a permanent resident.

If any hotel operator collects an amount (however designated) which purports to reimburse such operator for the hotel tax liability measured by receipts which are not subject to hotel tax, or if any hotel operator, in collecting an amount (however designated) which purports to reimburse such operator for hotel tax liability measured by receipts which are subject to tax under this Act, collects more from the customer than the operators' hotel tax liability in the transaction is, the customer shall have a legal right to claim a refund of such amount from such operator. However, if such amount is not refunded to the customer for any reason, the hotel operator is liable to pay such amount to the City.

Persons subject to the tax hereby imposed may reimburse themselves for their tax liability for such tax by separately stating such tax as an additional charge may be stated in combination and in single amount with the State tax imposed under "The Hotel Operators' Occupation Tax Act" as provided in Chapter 120, Section 481b.31 et seq. of the Illinois Revised Statutes.

The tax herein levied and imposed shall be paid in addition to any and all other taxes and charges. It shall be the duty of the operator to pay the amount of the tax to the Treasurer of the City under procedures prescribed by the Treasurer or as otherwise provided in this Ordinance.

SECTION THREE: Record Keeping.

Every operator shall keep separate books or records of his business as an operator so as to show the rents and occupancies taxable under this Ordinance separately from his transactions not taxable hereunder. If any such operator fails to keep such separate books or records, he shall be liable to tax at the rate designed in Section Two hereof upon the entire proceeds from his hotel.

Such records shall show every occupancy and all rent paid, charged, or due thereon and the tax payable thereon in such form as required by regulation prescribed by the State of Illinois or by the Treasurer of the United City of the Village of Yorkville, or as provided in this Ordinance, but shall in all instances conform to accepted accounting practices.

Such records shall be available for inspection and examination for any proper purpose at any reasonable time upon demand by the Treasurer for a duly authorized agent or employee of the City, and shall be preserved for a period of five (5) years unless the Treasurer shall prescribe a shorter period of time. It shall be unlawful for any person to prevent, hinder, or interfere with the Treasurer or the duly authorized deputy or representative of the Treasurer in the discharge of the duties of the Treasurer.

SECTION FOUR: Monthly Returns.

Every operator shall file monthly with the City Treasurer, a return of occupancy and of rents and of the taxes payable thereon on forms prescribed by the Treasurer and consistent with returns required under The Hotel Operator's Occupation Tax Act found in Chapter 120, Section 481b.31 et seq. The return shall be due on or before the fifteenth (15th) day of the calendar month succeeding the end of the previous monthly filing period. A separate return shall be filed for each place of business with the City regardless of ownership.

The first taxing period for the purpose of this Chapter shall commence on MAY 15, 1991, and the tax return and payment for such period shall be due on or before JUNE 15, 1991. Thereafter, reporting periods and tax payments shall be in accordance with the provisions of this Chapter. At the time of filing such tax returns, the operator shall pay the full amount of all tax due hereunder.

If for any reason any tax is not paid when due, a penalty at the rate of one percent (1%) per thirty (30) day period, or portion thereof, from the date of delinquency shall be added and 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, operator or licensee who shall fail to collect and remit the tax imposed by this Section.

SECTION FIVE: Failure to Pay, Enforcement.

Whenever any person shall fail to pay any taxes or penalty herein provided, the City Attorney shall, upon request of the Treasurer or the Mayor, 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, together with the costs of such collection including all attorney's fees incurred in such collection action.

SECTION SIX: Payment to City.

All proceeds resulting from the imposition of the tax under this Chapter, including interest and penalties, shall be paid into the Treasury of the City, and shall be credited to and deposited in the corporate fund of the City.

SECTION SEVEN: Certificate of Registration Required.

It shall be unlawful and a violation of this Chapter for any person to engage in the business of renting, leasing or letting rooms in a hotel within the City without a certificate of registration from the Treasurer. Such registration shall be issued by the Treasurer in forms consistent with those registrations issued by the Illinois Department of Revenue under the provisions of Section 481b.35 of Chapter 120 of the Illinois Revised Statutes.


SECTION EIGHT: Violation, Penalty.

Any person found guilty of violating, disobeying, omitting, neglecting or refusing to comply with or resisting or opposing the enforcement of any provision of this Chapter, in addition to any and all other penalties provided herein, upon conviction thereof, shall be punished by a fine of not less than Two Hundred Fifty Dollars (\$250.00), nor more than Five Hundred Dollars (\$500.00).

SECTION NINE: Effective Date.

This Ordinance shall be in full force and effect from and after its passage, approval and publication as provided by law, *From May 1, 1991.*

PASSED AND APPROVED by the Mayor and City Council of the United City of the Village of Yorkville, Kendall County, Illinois, on the 11th day of April, 1991.


ROBERT E. DAVIDSON, Mayor of the United City of the Village of Yorkville

ATTEST:


City Clerk

	<u>Ayes</u>	<u>Nays</u>		<u>Ayes</u>	<u>Nays</u>
Gary Bown	<u>X</u>	<u> </u>	Dennis Fahrlander	<u>X</u>	<u> </u>
Robert Fey	<u>X</u>	<u> </u>	Verlin Akers	<u>X</u>	<u> </u>
Clifford Jahp	<u>X</u>	<u> </u>	Ralph Pfister	<u> </u>	<u>X</u>
Pat Clark	<u>X</u>	<u> </u>	Larry Small	<u>X</u>	<u> </u>