

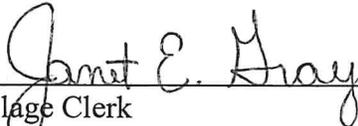
ORDINANCE NO. 2718

**AN ORDINANCE
AMENDING ARTICLE VI OF CHAPTER 34 "TAXATION" OF
THE RANTOUL CODE IN CONNECTION WITH HOTEL AND MOTEL USE TAX**

**VILLAGE OF RANTOUL
CHAMPAIGN COUNTY, ILLINOIS**

CERTIFICATE OF PUBLICATION

Published in pamphlet form this 12th day of July, 2022, by authority of the President and Board of Trustees of the Village of Rantoul, Champaign County, Illinois.



Village Clerk

ORDINANCE NO. 2718

AN ORDINANCE
AMENDING ARTICLE VI OF CHAPTER 34 "TAXATION" OF
THE RANTOUL CODE IN CONNECTION WITH HOTEL AND MOTEL USE TAX

WHEREAS, Rantoul Code Chapter 34 contains provisions regarding certain taxes imposed by the Village; and,

WHEREAS, the Rantoul Village Board desires to amend certain Sections of Chapter 34 pertaining to the Hotel and Motel Use Tax.

BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF RANTOUL, CHAMPAIGN COUNTY, ILLINOIS, as follows:

Section 1. Amendment. That Article VI, entitled "Hotel and Motel Use Tax", of Chapter 34, entitled "Taxation", be and the same is hereby amended to provide as set forth in the attached provisions which are incorporated herein by this reference thereto, with underlining being additions and strikethroughs being deletions.

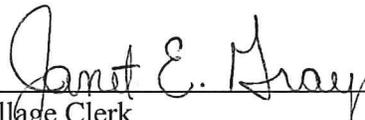
Section 2. Effective Date. The provisions of this Ordinance shall become effective following its passage, approval and publication as required by law.

Section 3. Conflict. All ordinances or parts of ordinances which are in conflict with the provisions of this Ordinance are, to the extent of such conflict, hereby superseded.

Section 4. Publication. The Village Clerk is hereby authorized and directed to cause this Ordinance to be published in pamphlet form.

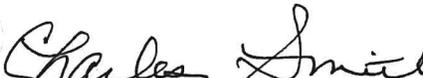
This Ordinance is hereby passed, the "ayes" and "nays" being called, by the concurrence of a majority of the members of the Corporate Authorities then holding office on the date set forth below.

PASSED this 12th day of July, 2022.



Village Clerk

APPROVED this 12th day of July, 2022.



Village President

ARTICLE VI. HOTEL AND MOTEL USE TAX¹

Sec. 34-100. Title.

The tax imposed by this article shall be known as the "hotel and motel use tax" and is imposed in addition to all other taxes imposed by the village, the state or any other municipal corporation or political subdivision thereof.

(Ord. No. 1597, 5-12-1998)

Sec. 34-101. Definitions.

For the purpose of this article, and the interpretation and enforcement thereof, the capitalized words, terms, phrases and their derivatives shall have meanings respectively ascribed to them in this section below. Words used in the present tense include the future, words of the singular number include correlative words of the plural number and vice versa, and any reference to any gender or the neuter includes both genders and the neuter, as the case may be.

Hotel or motel room means a room within a structure kept, used or maintained as or advertised or held out to the public to be an inn, motel, hotel, apartment hotel, lodginghouse, dormitory or place where sleeping, rooming, office, conference or exhibition accommodations are furnished for rent or lease, whether with or without meals. One room offered for rental or lease with or without an adjoining bath shall be considered as a single "hotel or motel room."

Owner means any person having a sufficient proprietary interest in conducting the operations of a hotel or motel room or receiving the consideration for the rental or lease of such hotel or motel room so as to entitle such person to all or a portion of the net receipts thereof.

Renter means any person who undertakes the use or privilege of renting, leasing or otherwise occupying any hotel or motel room.

(Ord. No. 1597, 5-12-1998)

Sec. 34-102. Imposition.

- (a) There is hereby levied and imposed upon the use and privilege of renting a hotel or motel room within the village a tax of ~~5½~~ seven (7) percent of the rental or lease charge for each such hotel or motel room rented or leased for each 24-hour period or any portion thereof; provided, however, that such tax shall not be levied and imposed upon any person to rent or lease a hotel or motel room for more than 30 consecutive days who works or lives in the same hotel or motel.
- (b) The ultimate incident of the liability for payment of the tax shall be borne by the renter.
- (c) The tax herein levied and imposed shall be paid in addition to any and all other taxes and charge. It shall be the duty of any owner, including any manager or operator, of every hotel or motel to act as trustee for and

¹State law reference(s)—Municipal hotel and motel use taxes, 65 ILCS 5/8-3-13 et seq.; Hotel Operators' Occupation Tax Act, 35 ILCS 145/1 et seq.

on account of the village, and to secure the tax from the renter of the hotel or motel room and pay over to the village comptroller the tax under procedures prescribed by the village comptroller, or as otherwise provided in this article.

- (d) Every person required to collect the tax levied and imposed by this article shall secure the tax from the renter at the time such person collects the rental or lease payment for the hotel or motel room. Upon the invoice, receipt, or other statement or memorandum of the rent or lease amount given to the renter at the time of payment, the amount due for the tax levied and imposed under this article shall be stated separately on any such document.

(Ord. No. 1597, 5-12-1998)

Sec. 34-103. Books and records.

The village comptroller may enter the premises of any hotel or motel for inspection and examination of books and records in order to effectuate the proper administration of this article and to assure the enforcement of the collection of the tax levied and imposed hereunder. It shall be unlawful for any person to prevent, hinder or interfere with the village comptroller in the discharge of such village comptroller's duties and the enforcement of this article. It shall be the duty of every owner to keep accurate and complete books and records to which the village comptroller shall at all times have access, which records shall include a daily sheet showing:

- (1) The number of hotel or motel rooms rented or leased during each 24-hour period, including multiple rentals or leases of the same hotel or motel rooms where any such rentals or leases may occur; and
- (2) The actual hotel or motel tax receipts collected for the 24-hour period in question.

(Ord. No. 1597, 5-12-1998)

Sec. 34-104. Transmittal of tax revenue.

- (a) The owner of each hotel or motel room within the village shall file tax returns showing tax receipts received with respect to each hotel and motel room during each monthly period on the first day of every month, on forms prescribed by the village comptroller. The return shall be due on or before the last day of the calendar month succeeding the end of the monthly filing period. A separate return shall be filed for each place of business within the village regardless of ownership.
- (b) Reporting periods and tax payments shall be in accordance with the provisions of this article. At the time of filing such tax returns, the owner shall pay to the village all taxes due for the period to which such tax return applies.
- (c) If for any reason any tax is not paid when due, a penalty at the rate of 1½ percent per 30-day period, or portion thereof, from the day of delinquency shall be added and collected.

(Ord. No. 1597, 5-12-1998)

Sec. 34-105. Collection.

Whenever any persons shall fail to pay any tax or penalty as herein levied and imposed, the village comptroller shall bring or cause to be brought an action to enforce the payment of any such tax or penalty on behalf of the village in any court of competent jurisdiction.

(Ord. No. 1597, 5-12-1998)

Sec. 34-106. Proceeds of tax and fines.

All proceeds resulting from the imposition of the tax under this article, including penalties, shall be paid into the treasury of the village and shall be credited to and deposited in the corporate fund of the village.

(Ord. No. 1597, 5-12-1998)

Sec. 34-107. Violations

In addition to the other provisions of this article, any person found guilty of violating, disobeying, omitting, neglecting or refusing to comply with, or resisting or opposing the enforcement of any of the provisions of this article, except when otherwise specifically provided, shall, upon conviction thereof, be subject to penalties as provided in section 1-23.

(Ord. No. 1597, 5-12-1998)

Secs. 34-108—34-127. Reserved.