

Chapter 440

HOTEL/MOTEL TAX BOARD

440-1 Establishment of the Hotel/Motel Tax

The Carroll County Board (County Board), in accordance with Illinois Compiled Statutes 55 ILCS 5/5-1030 of the 'Counties Code' and 35 ILCS 145/ 'Hotel Operators' Occupation Tax Act' shall, by ordinance, impose a tax upon all persons engaged in the County of Carroll in the business of renting, leasing or letting rooms in a hotel which is not located within a city, village, or incorporated town that imposes a tax under the Illinois Municipal Code Section 8-3-14, excluding gross rental receipts proceeds from those permanent residents of that hotel, and may provide for the administration and enforcement of the tax, and for the collection thereof from the persons subject to the tax, as the County Board determine to be necessary or practicable for the effective administration of the tax. If this Ordinance is found in contradiction to any Illinois Compiled Statutes, the Statutes supersede any possible contradictions of this Ordinance.

440-2 Definitions

For the purposes of this Ordinance the terms defined in this chapter have the meanings given them:

"Gross rental receipts" means the money received by the operator of a hotel for the renting or leasing of rooms for overnight occupancy, except the following:

- (a) Amounts paid by permanent residents of the hotel; and
- (b) Other taxes or governmental charges applicable to such hotels.

"Hotel" means any building or buildings in which the public may, for a consideration, obtain living quarters, sleeping or housekeeping accommodations. The term includes, but is not limited to, cabins, inns, motels, tourist homes or courts, guest houses and lodging houses, rooming houses and apartment houses, retreat centers, conference centers, and hunting lodges.

"Operator" means any owner or person operating a hotel.

"Occupancy" means the use or possession, or the right to the use or possession, of any room or rooms in a hotel for any purpose, or the right to use or possession of the furnishings or to the services and accommodations accompanying the use and possession of the room or rooms.

"Permanent resident" means any person who occupied or has the right to occupy any room or rooms, regardless of whether it is the same room or rooms, in a hotel for at least 30 consecutive days.

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“Person” means any natural individual, firm, partnership, association, joint stock company, joint adventure, public or private corporation, limited liability company, or a receiver, executor, trustee, guardian or other representative appointed by order of any court.

“Rent” or “rental” means the consideration received for occupancy, valued in money, whether received in money or otherwise, including all receipts, cash, credits and property or services of any kind or nature.

“Room” or “Rooms” means any living quarters, sleeping or housekeeping accommodations.

440-3 Application of the Tax

The tax shall apply to all persons operating hotels within the County of Carroll, except that gross rental receipts collected for room or rooms which are located within the incorporated area of any municipality which has adopted a tax under Section 8-13-14 of the Illinois Municipal Code shall not be taxed.

440-4 Tax rate

The tax established by this Ordinance shall be at the rate of 5% of the gross rental receipts. Persons owing the tax may reimburse themselves for their tax liability by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax imposed under "The Hotel Operators' Occupation Tax Act".

440-5 Hotel/Motel Tax Fund and Collection of the Tax

The tax, collected by the Carroll County Treasurer (Treasurer) pursuant to this Ordinance, shall be placed in a fund maintained by the Treasurer which shall be known as the Hotel/Motel Tax Fund (Tax Fund).

Every person owing a tax imposed by this Ordinance shall file with the Treasurer a return, on the calendar quarterly basis, on forms which the Treasurer shall prescribe. The return shall:

- a) state the gross rental receipts for the previous 3 calendar months from which the tax shall be computed and shall be received by the Treasurer no later than the last day of the month following the close of the quarter, and
- b) be accompanied by payment in full for the tax owed.

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The Treasurer shall transfer to the Carroll County's General Fund 5% of all amounts deposited in the Hotel/Motel Tax Fund to defray the Treasurer's costs of maintenance of the Hotel/Motel Tax Fund.

440-6 Administration and Purpose of the Fund

The monies contained in the Tax Fund shall be, with annual review by the County Board during budgetary planning, administered by the Hotel/Motel Tax Board (Tax Board), who is hereby authorized to direct the Treasurer to make payments from the Tax Fund in conformance with 55 ILCS 5/5-1030 and this Ordinance. These expenditures include promoting tourism; conventions; expositions; theatrical, sports and cultural activities within Carroll County or otherwise to attract nonresident overnight visitors to Carroll County.

440-7 Establishment of Hotel/Motel Tax Board

The County Board Chair (County Chair), with approval of the County Board, shall appoint the Tax Board, which shall consist of 5 persons, and be appointed as follows:

- One (1) appointment shall be an operator paying the tax imposed hereunder or a representative of hotel operators.
- One (1) appointment shall be an operator paying the tax imposed hereunder or a representative of Bed & Breakfast/Cabins/Houses operators.
- One (1) appointment shall be a representative of a Carroll County economic development organization.
- One (1) appointment shall be an individual with experience in the field of hotel operations or member at large.
- One (1) appointment shall be a member of the Carroll County Board.

The term of office of each member of the Tax Board, shall be for 2 years, provided that no more than three Tax Board members' terms expire the same year. Vacancies shall be filled for the unexpired term in the same manner as original appointments.

The County Chair may appoint one alternate member, with County Board approval, to the Tax Board. This alternate member shall serve a term of two years and be a hotel operator paying the tax imposed hereunder or a representative of hotel operators. This alternate member shall serve as a member of the Tax Board only when the absence of the regular members results in the board lacking a quorum to conduct business.

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440-8 Violations.

The Tax Board shall also administer the collection of the taxes, in concert with the Treasurer, from persons subject to the tax. Some steps included in determining adherence include:

- Monitoring media advertisements of available hotel rentals;
- Coordination with the Zoning officer to determine hotel licenses that have been issued;
- Meeting with the Treasurer to affirm entities paying State taxes are also paying County taxes;
- If a violation is suspected, confer with the Treasurer the amount of possible tax due;
- Meet with the State Attorney to determine if suspicion is warranted and if prosecution a possibility;
- Prior to prosecution, the Tax Board, once a violation has been identified, shall send a certified letter to the hotel operator of the due tax. The letter shall include:
 - Explanation of violation and possible penalties.
 - Date and time operator may meet with the Tax Board to receive and provide explanation of the violation and opportunity to remedy violation by predetermined date, before prosecution and applied penalty;
 - If remedy date is not met with full payment received, full prosecution to follow.

Any person who violates this Ordinance is guilty of a petty offense and shall be subject to a fine not to exceed \$500.00. Each failure to pay the quarterly tax due hereunder shall be a separate offense.

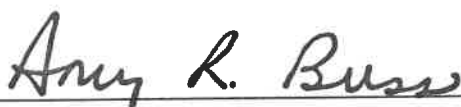
Any person who fails for any reason to make any payment required under this Ordinance by the date required by this Ordinance shall be assessed a civil penalty in the amount of 1 ½ percent of the delinquent amount per month of delinquency, which shall be paid to the Treasurer upon the Treasurer's demand and placed within the Tax Fund.

Approved - 03/21/1996,
Amended - 06/10/1999,
Amended - 06/21/2001,
Amended - 10/17/2002,
Amended - 12/15/2011,
Amended - 07/13/2023

Approved


Joseph Payette, Chairman
Carroll County Board

Attest


Amy R. Buss
Carroll County Clerk