

ORDINANCE NO. 2258-23

AN ORDINANCE AMENDING THE MUNICIPAL CODE OF THE VILLAGE OF HAWTHORN WOODS BY THE ADDITION OF TITLE 3, CHAPTER 12, IMPOSING A HOTEL/MOTEL TAX

WHEREAS, the Village has the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs and that protect the public health, safety and welfare of its citizens; and

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF HAWTHORN WOODS AS FOLLOWS:

SECTION ONE: That Title 3 is hereby amended by adding a new Section 3, Chapter 12, entitled Hotel/Motel Tax:

“3-12-1: DEFINITIONS: For purposes of this chapter, the following words and phrases shall have the following meanings:

HOTEL: 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 inns, motels, vacation properties, tourist homes or courts, lodging houses for rent or lease, rooming houses and apartment houses.

OCCUPANCY: 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 the use or possession of the furnishings or to the services and accommodations accompanying the use and possession of the room or rooms.

OPERATOR: Any person operating a hotel.

OWNER: Any person having an ownership interest in or conducting the operation of a hotel or receiving the consideration for the rental of such hotel room.

PERSON: Any natural individual, firm, partnership, associations, joint stock company, joint venture, public or private corporation, receiver, executor, trustee, guardian or other representative appointed by order of any court.

RENT OR RENTAL: 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: Any living quarters, sleeping or housekeeping accommodations.

3-12-2: LICENSE REQUIRED: No person shall conduct, keep, manage or operate, or cause to be conducted, kept, managed or operated, either a hotel or motel without having first obtained a business license as required by this Code.

3-12-3: TAX IMPOSED: Commencing on July 1, 2023, a tax is levied and imposed upon the use and privilege of renting, leasing and letting of rooms in a hotel or motel in the Village at a rate of five percent (5%) of the gross rental receipts from such a rental, leasing or letting. The ultimate incidence of and liability for payment of said tax shall be borne by the user, lessee, or tenant of such rooms. The tax herein levied by this Chapter shall be in addition to any or all other taxes.

3-12-4 COLLECTION OF TAX(ES) BY RETAILER: The owner or operator of every hotel shall collect the tax levied by this chapter; shall secure such tax from the renter at the time he collects the rental payment for the hotel room. The amount due under the tax provided in this chapter shall be separately stated upon the invoice receipt or other receipt or other statement or memorandum of the rent given to the renter at the time of payment.

3-12-5: BOOKS AND RECORDS: Each owner/operator within the Village shall jointly and severally have the duty to maintain complete and accurate books, records and accounts, showing the gross receipts for the number of hotel rooms rented during the twenty-four hour period, including multiple rentals of the same hotel room where such occurs and the actual hotel tax receipts collected for the date pursuant to the Hotel/Motel Tax, which shall be made available in the Village for examination and audit.

3-12-6: TRANSMITTAL OF TAX REVENUES:

(A) Tax Due and Payable. The person or persons who own or operate a hotel room within the village shall file tax returns reflecting tax receipts received with respect to each separate hotel, during each month upon forms prescribed by the Finance Department. Payments of the tax shall be made to the Village of Hawthorn Woods on or before the twenty-fifth (25th) day of the month succeeding the month for which the tax was due.

(B) Commencement. The first taxing period for the purpose of this chapter shall commence on July 1, 2023 and the tax return and payment for such period shall be due on or before August 25, 2023.

(C) Calendar Month Intervals. All reporting periods shall be full calendar months. At the time of filing such tax returns, the owner or operator shall pay to the Village of Hawthorn Woods all taxes due for the period to which the tax return applies.

(D) Late Fee. If for any reason any tax is not paid when due, a late fee at the rate of one percent (1%) per thirty-day period, or portion thereof, from the day of delinquency shall be added and collected.

(E) Except as provided in this section, all information received by the Village of Hawthorn Woods from returns filed under this chapter or from any investigation conducted under the provisions of this chapter, shall be confidential, except for official purposes with the accounts and finance department or pursuant to official procedures for collection of any state tax or enforcement of any civil or criminal penalty or sanction imposed by this chapter. Nothing contained in this chapter shall prevent the Chief Financial Officer from publishing or making available to the public the names and addresses of persons filing returns under this chapter and the number of rooms covered in such return, or from publishing or making available reasonable statistics concerning the operation of the tax wherein the contents of returns are grouped into aggregates in such a way that the information contained in any individual return shall not be disclosed. The Chief Financial Officer may make available to the Secretary of the Treasury of the United States, or a proper official of the state of Illinois or a delegate of any other state imposing a tax upon a motel or hotel room, for exclusively official purposes, information received by the Chief Financial Officer in the administration of this chapter.

3-12-7 COLLECTION: Whenever any person shall fail to pay any tax as provided in this chapter, the village attorney shall, upon request of the office of the Chief Operating Officer, bring or cause to be brought an action to enforce the payment of such tax on behalf of the village in any court of competent jurisdiction.

3-12-8 PROCEEDS OF TAXES AND FINES: All proceeds resulting from the imposition of the tax under this chapter, including penalties, shall be paid into the treasury of the village.

3-12-9 PENALTY: Any person, firm, corporation or business entity who or which violates any provision of this Chapter shall be subject to a fine as provided in Section 1-4-1 not less than one hundred dollars (\$100) and not more than seven hundred and fifty (\$750) for each separate offense. A separate offense shall be deemed committed on each day a violation occurs or continues to occur.

3-12-10 SEVERABILITY: If any section, subsection, subdivision, paragraph, sentence, clause or phrase in the ordinance codified in this chapter, or any part hereof, is for any reasons held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of this chapter or any part thereof.”

SECTION THREE: That all ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of such conflict, superseded by this Ordinance.

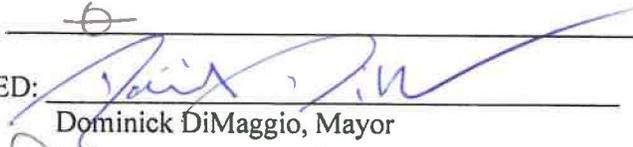
The foregoing Ordinance was adopted by a roll call vote as follows:

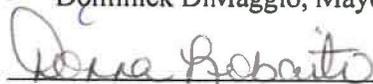
AYES: Keiser, Bauer, McCarthy, Lynch, Hurst, Bama

NAYS: 0

ABSTENTIONS: 0

ABSENT: 0

APPROVED: 
Dominick DiMaggio, Mayor

ATTEST: 
Donna Lobaito, Village Clerk

PASSED: _____

APPROVED: _____

PUBLISHED: _____