

ORDINANCE

AN ORDINANCE AMENDING CHAPTER 23A ("TAXES"), ARTICLE 4 ("HOTEL/MOTEL TAX") OF THE OAK PARK VILLAGE CODE TO INCLUDE TRANSIENT OCCUPANCY RENTAL UNITS

WHEREAS, the Village of Oak Park ("Village") as a home rule unit of local government as provided by Article VII, Section 6 of the Illinois Constitution of 1970 has the authority to exercise any power and perform any function pertaining to its government and affairs except as limited by Article VII, Section 6 of the Illinois Constitution of 1970; and

WHEREAS, pursuant to its home rule powers and Section 8-11-6a of the Illinois Municipal Code, 65 ILCS 5/8-11-6a, the Village may enact a tax based on the use of a hotel or motel room or similar facility; and

WHEREAS, pursuant to said authority and the Village's home rule powers, the Village has determined to amend Chapter 23A ("Taxes"), Article 4 ("Hotel/Motel Tax") of the Oak Park Village Code as set forth in this Ordinance.

NOW THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Oak Park, Cook County, Illinois, in the exercise of their home rule powers, as follows:

Section 1. Recitals Incorporated. The above recitals are incorporated herein as though fully set forth.

Section 2. Village Code Amended. Chapter 23A ("Taxes"), Article 4 ("Hotel/Motel Tax") of the Oak Park Village Code is hereby amended by adding the underlined language and deleting the overstricken language to read as follows:

Article 4 HOTEL/MOTEL AND TRANSIENT OCCUPANCY RENTAL UNIT TAX

23A-4-1: DEFINITIONS:

23A-4-2: TAX IMPOSED:

23A-4-3: DUTY TO COLLECT TAX FROM USER:

23A-4-4: BOOKS AND RECORDS:

23A-4-5: TRANSMITTAL OF TAX REVENUE:

23A-4-6: COLLECTION:

23A-4-7: PROCEEDS TO BE PAID TO VILLAGE FINANCE DIRECTOR:

23A-4-8: TERMINATION OF TAX:

23A-4-9: PENALTY:

23A-4-1: DEFINITIONS:

For the purpose of this Article, whenever any of the following words, terms or definitions are used herein, they shall have the meaning ascribed to them in this Section:

HOTEL/MOTEL: Every building or structure within the Village kept, used, maintained as or advertised and held out to the public to be a place where lodging or lodgings and food or other accommodations are offered for a consideration to guests including "bed and breakfast" establishments. Accommodations within said buildings or structures which are leased to the same occupant for a period of more than thirty (30) consecutive days shall be exempt from the tax provisions of this Article.

OWNER: Any person having an ownership interest in or conducting the operation of a hotel/motel ~~or motel~~ room, ~~or transient occupancy rental unit~~ or receiving consideration for the rental of such hotel/motel room or transient occupancy rental unit ~~motel room~~.

PERSON: Any natural person, receiver, administrator, executor, conservator, assignee, trust in perpetuity, trust, estate, firm, co-partnership, joint venture, club, company, business trust, domestic or foreign corporation, association, syndicate, society or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit, or otherwise, whenever the term "person" is used in any clause prescribing and imposing a penalty, the term as applied to associations shall mean the owners or part-owners thereof, and as applied to corporations, the officers thereof.

TRANSIENT OCCUPANCY RENTAL UNIT: A dwelling unit or a habitable unit that is offered for rent, lease or hire that is rented, leased or hired for which an owner receives consideration from a person for a period of thirty (30) days or less and that person has the right to use, occupy or possess the dwelling unit or habitable unit for said period.

23A-4-2: TAX IMPOSED:

A tax is hereby levied and imposed upon the use and privilege of renting, leasing or letting of rooms in a hotel/motel ~~or transient occupancy rental unit~~ ~~or motel~~ in the Village at a rate of four percent (4%) of the gross rental receipts from such rental, leasing or letting. The ultimate incidence or and liability for payment of said tax shall be in addition to any and all other taxes.

23A-4-3: DUTY TO COLLECT TAX FROM USER:

The owner and operator of each hotel/motel ~~or transient occupancy rental unit~~ ~~and/or motel~~ and the person who operates said hotel/motel ~~or transient occupancy rental unit~~ ~~or motel~~ shall bear jointly and severally the duty to act as trustee for and account of the Village and to collect the tax from each user, lessee or tenant of rooms in such hotel/motel ~~or transient occupancy rental unit~~ ~~or motel~~ and to pay over to the Village Finance Director the tax under procedures prescribed by the Village Finance Director or as otherwise set forth in this Article; provided,

however, that the person collecting the tax as trustee for and account of the Village, may retain two percent (2%) of the tax due as compensation for services rendered in the collection and payment of such tax. Every person required to collect the tax levied by ordinance shall secure said tax from the user, lessee or tenant of a room or rooms at the time that such person collects the price, charge or rent to which it applies.

23A-4-4: BOOKS AND RECORDS:

The Finance Director, or the Director's authorized representative, may enter the premises of any hotel/motel or transient occupancy rental unit ~~or motel~~ for inspection and examination of records in order to effectuate the proper administration of this Chapter, and to assure the enforcement of the collection of the tax imposed. It shall be unlawful for any person to prevent, hinder, or interfere with the Finance Director or the Director's authorized representative in the discharge of the Director's duties in the performance of this Chapter. It shall be the duty of every owner to keep accurate and complete books and records to which the Finance Director, or the Director's authorized representative, shall at all times have full access, which records shall include a daily sheet showing the number of hotel/motel rooms or transient occupancy rental unit ~~or motel rooms~~ rented during the twenty four (24) hour period, including multiple rentals of the same hotel/motel room or transient occupancy rental unit ~~or motel room~~ where such shall occur and the actual hotel/motel or transient occupancy rental unit ~~or motel~~ tax receipts collected for the date in question.

23A-4-5: TRANSMITTAL OF TAX REVENUE:

A. The owner of each hotel/motel or transient occupancy rental unit ~~or motel~~ room within the Village shall file tax returns showing tax receipts received with respect to each hotel and motel room during each one month period commencing on February 1, 1995, and continuing on the first day of every month thereafter on forms prescribed by the Village Finance Director. The monthly return for each completed calendar month shall be due within fifteen (15) days of the completion of the calendar month. A separate return shall be filed for each place of business within the Village regardless of ownership.

B. The first taxing period for the purpose of this Article shall commence on February 1, 1995, and the tax return and payment for such period shall be due on or before March 15, 1995. Thereafter 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 the tax return applies.

C. If for any reason any tax is not paid when due, a penalty at the rate of two percent (2%) per thirty (30) day period, or portion thereof, from the day of delinquency shall be added and collected.

23A-4-6: COLLECTION:

Whenever any person shall fail to pay any tax as herein provided, the Village ~~Attorney~~ shall, ~~on the request of the Finance Director~~, bring or cause to be brought an action to enforce the payment of the tax on behalf of the Village in any court of competent jurisdiction.

23A-4-7: PROCEEDS TO BE PAID TO VILLAGE FINANCE DIRECTOR:

All proceeds resulting from the imposition of the tax under this Article, including penalties, shall be paid to the Finance Director of the Village of Oak Park and shall be credited to and deposited in a separate fund of the Village and shall be used only for the purpose of promoting tourism, meetings, conventions or other events within the Village or otherwise attracting nonresidents to visit the Village and patronize Village businesses and in furtherance of that purpose, all proceeds from the tax necessary to fulfill the Village's financial obligation to the Visitors Bureau in accordance with the Village's then-existing agreement with the Visitors Bureau will be transmitted to the Visitors Bureau. If the proceeds from the tax exceed the Village's financial obligation under its agreement with the Visitors Bureau for the year in which the tax is collected, such surplus funds will be deposited in the special fund to be used for the promotion of tourism, meetings, conventions or other events within the Village or otherwise attracting nonresidents to visit the Village and patronize Village businesses.

23A-4-8: TERMINATION OF TAX:

Upon the dissolution of the Visitors Bureau 501 C 6 not-for-profit corporation or the termination of the Visitors Bureau annual agreement with the Village of Oak Park for the provision of tourism promotional services, the President and Board of Trustees of the Village of Oak Park, at its next regularly scheduled Village Board meeting subsequent to such dissolution or subsequent to the termination of the existing agreement, shall rescind the ordinance establishing the tax upon the privilege of renting, ~~easing~~ leasing or letting rooms in a hotel/motel or transient occupancy rental unit ~~or motel~~ within the Village of Oak Park.

23A-4-9: PENALTY:

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, upon conviction thereof shall be punished by a fine of not less than one hundred dollars (\$100.00) and not more than five hundred dollars (\$500.00). Each day of violation shall constitute a separate and distinct offense.

Section 3. Severability and Repeal of Inconsistent Ordinances. If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Ordinance. All ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. Effective Date. This Ordinance shall be in full force and effect after its approval, passage and publication as provided by law on November 1, 2016.

ADOPTED this 16th day of September, 2016, pursuant to a roll call vote at follows:

Voting	Aye	Nay	Abstain	Absent
President Abu-Taleb				
Trustee Barber				
Trustee Brewer				
Trustee Button Ott				
Trustee Lueck				
Trustee Salzman				
Trustee Tucker				

APPROVED this 16th day of September, 2016.

Anan Abu-Taleb, Village President

ATTEST

Teresa Powell, Village Clerk

Published in pamphlet form this 16th day of September, 2016.

Teresa Powell, Village Clerk