

## **Article VIII: Tax Upon the Use and Privilege of Renting a Hotel or Motel Room**

### Section 25: Definitions.

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

- (a) Hotel Room or Motel Room means a room within a structure offered for rental on a daily basis and containing facilities for sleeping. One room offered for rental with or without an adjoining bath shall be considered as a single hotel or motel room. The number of hotel or motel rooms within a suite shall be computed on the basis of those rooms utilized for the purpose of sleeping. (Ordinance No. 2002-93)
- (b) Owner means any person having an ownership interest in or conducting the operation of a hotel or motel room or receiving the consideration for the rental of such hotel or motel room. (Ordinance No. 2002-93)
- (c) Person means any natural person, trustee, court appointed representative, syndicate, association, partnership, firm, club, company, corporation, business trust, institution, agency, government corporation, municipal corporation, district or other political subdivision, contractor, supplier, vendor, vendee, operator, user or owner, or any officers, agents, employees or other representative, acting either for himself or for any other person in any capacity, or any other entity recognized by law as the subject of rights and duties. The masculine, feminine, singular or plural is included in any circumstance. (Ordinance No. 2002-93)

### Section 26: Tax.

- (a) There is hereby levied and imposed a tax of 6% (six percent) of the rent charged for the privilege and use of renting a hotel or motel room within the City of Bloomington for each twenty-four (24) hour period or any portion thereof for which a daily room charge is made; provided, however, that the tax shall not be levied and imposed upon any person who rents a hotel or motel room for more than thirty (30) consecutive days or to a person who works and lives in the same hotel or motel. (Ordinance No. 2002-93)
- (b) The ultimate incidence of and liability for payment of said tax is to be borne by the person who seeks the privilege of occupying the hotel or motel room, said person hereinafter referred to as "Renter". (Ordinance No. 2002-93)
- (c) The tax herein levied shall be paid in addition to any and all other taxes and charges. It shall be the duty of the owner of every hotel or motel to secure said tax from the renter of the motel or hotel room and to pay over to the City Treasurer or any authorized representative of his office said tax under procedures prescribed by the City Treasurer, or as otherwise provided in this ordinance. (Ordinance No. 2002-93)
- (d) Every person required to collect the tax levied by this ordinance shall secure said tax from the renter at the time he collects the rental payment for the hotel or motel room. Upon the invoice receipt or other statement or memorandum of the rent given to the renter at the time of payment, the amount

due under the tax provided in this ordinance shall be stated separately on said documents. (Ordinance No. 2002-93)

#### Section 27: Books and Records.

The City Treasurer, or his authorized representative, may enter the premises of any hotel or motel for inspection and examination of records in order to effectuate the proper administration of this ordinance, 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 City Treasurer or his authorized deputy or representative in the discharge of his duties in the performance of this ordinance. It shall be the duty of every owner to keep accurate and complete books and records to which the City Treasurer, or his authorized representative, shall at all times have full access, which records shall include a daily sheet showing: (1) the number of hotel or motel rooms rented during the twenty-four (24) hour period, including multiple rentals of the same hotel or motel room where such shall occur, and (2) the actual hotel or motel tax receipts collected for the date in question. (Ordinance No. 2002-93)

#### Section 28: Transmittal of Tax Revenue.

(a) The owner or owners of each hotel or motel room within the City of Bloomington shall file tax returns showing tax receipts received with respect to each hotel and motel room during each one (1) calendar month period commencing on and including January 1, and for each successive calendar month period thereafter prescribed by the City Treasurer. The returns shall be due on or before the 25th day of the calendar month succeeding the end of the monthly filing period and the returns shall indicate for what period the return is to be filed; i.e., return for January tax receipts due on or before the 25th day of February. (Ordinance No. 2002-93)

(b) The first taxing period for the purpose of this ordinance shall commence on January 1, 2003, and the tax return payment for such period shall be due on or before the last day of February, 2003. Thereafter, reporting period and taxes shall be paid in accordance with the provisions of this ordinance. At the time of filing said tax returns, the owner shall pay to the City Treasurer all taxes due for the period to which the tax return applies. (Ordinance No. 2002-93)

(c) The owner or owners filing tax returns will be entitled to withhold from tax collections a service fee equal to 1% (one percent) of the amounts collected and timely remitted to the department. (Ordinance No. 2002-93)

#### Section 29: Collection.

Whenever any person shall fail to pay any tax as herein provided, the Corporation Counsel shall, upon the request of the City Manager, 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. (Ordinance No. 2002-93)

Section 30: Proceeds of Tax and Fines.

All proceeds resulting from the imposition of the tax under this ordinance, including penalties, shall be transferred to the City General Fund to be retained until lawfully appropriated and expended by ordinance by the City Council of the City of Bloomington. (Ordinance No. 2002-93)

Section 31: Penalties.

Any person found willfully guilty of failing to pay, collect, report, and transmit said hotel or motel tax to the City Treasurer in accordance with the terms of this ordinance shall, except when otherwise specifically provided, upon conviction thereof be punished by a fine of not less than Two Hundred Dollars (\$200.00) nor more than Three Hundred Dollars (\$300.00) for the first offense, and not less than Three Hundred Dollars (\$300.00) nor more than Five Hundred Dollars (\$500.00) for the second and each subsequent offense in any one hundred eighty (180) day period; provided, however, that all actions seeking the imposition of fines only shall be filed as quasi criminal actions subject to the provisions of the Illinois Code of Civil Procedure (735 ILCS 5/1 et seq.). (Ordinance No. 2002-93)

Section 32: Severability.

If any provision of this ordinance, or the application thereof to any person or circumstances, is held invalid, the remainder of this ordinance and the application of such provisions to other persons or circumstances shall not be affected thereby. (Ordinance No. 2014-21)

Section 33: Rules and Regulations.

The Finance Director is authorized to adopt, promulgate and enforce rules and regulations pertaining to the administration and enforcement of this Article. (Ordinance No. 2017-28)