

**JACKSON COUNTY ORDINANCE NO. 2012 - 2**

**AN ORDINANCE AMENDING THE COUNTY HOTEL TAX ORDINANCE**

WHEREAS, Section 5-1030 of the Counties Code (55 ILCS 5/5-1030) authorizes the county board to impose a tax at a rate not to exceed 5% upon all persons engaged 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 Section 8-3-14 of the Illinois Municipal Code (65 ILCS 518-3-14); and

WHEREAS, the proceeds from such a tax, less any amount necessary to defray the costs of administering and collecting the tax, shall be expended to promote tourism, conventions, expositions, theatrical, sporting and cultural activities within the county, and to attract nonresident overnight visitors to the county; and

WHEREAS, the county board supports and encourages tourism, conventions, expositions, theater, sporting and cultural activities within Jackson County; and

WHEREAS, the imposition of a hotel tax will help defray the expenses of promoting tourism, conventions, expositions, theater, sports and cultural activities within Jackson County.

WHEREAS, the Jackson County Board adopted Ordinance No. 2007-2 on June 13, 2007 that initiated the county hotel tax; and

WHEREAS, as a result of recent activities and changes the County intends to update and amend its ordinance as set forth below.

NOW THEREFORE the Jackson County Board does hereby ordain the following:

1 .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 Ordinance.

A. "Hotel" means any building or buildings or structure or structures in which a person may, for a consideration, obtain on a daily basis a room or rooms, living quarters, sleeping or housekeeping accommodations. The term includes but is not limited to inns, motels, tourist homes or courts, lodging houses, rooming houses and bed and breakfast establishments.

B. "Owner" means any person having an ownership interest in, conducting the operation of a hotel or motel room, or receiving the consideration for the rental of such hotel or motel room.

C. "Permanent resident" means any person who occupies any room or rooms, living quarters, sleeping or housekeeping accommodations, regardless of whether or not it is the same room or room, living quarters, sleeping or housekeeping accommodations, in a hotel for at least thirty (30) consecutive days.

D. "Person" means any natural person, trustee, court appointed representative, syndicate, association, partnership, firm, club, company, corporation, business trust, institution, 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 circumstances.

E. "Rent" 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. The term includes gross rental receipts.

2. There is hereby levied and imposed a tax of five percent (5%) of the rent charged for the privilege and use of renting a hotel room, as defined herein, within the County for each twenty-four (24) hour period or any portion thereof for which a daily room charge is made.

3. The proceeds of such renting or leasing received by the hotel from a permanent resident shall be excluded from the tax imposed herein.

4. 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".

5. 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 to secure said tax from the renter of the hotel room, and to pay over to the County Treasurer or any authorized representative of the County said tax under procedures prescribed by the County Treasurer, or as otherwise provided in this Ordinance.

6. 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. 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 document.

7. The County Treasurer, or authorized representative of the County, may enter the premises of any hotel 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 County Treasurer or authorized representative in the discharge of the duties in the



enforcement of this Ordinance. It shall be the duty of every owner to keep accurate and complete books and records to which the County Treasurer or authorized representative shall at all times have full access, which records shall include a daily sheet showing:

- a. The number of hotel rooms rented during the twenty four (24) hour period, including multiple rentals of the same hotel room where such shall occur; and
- b. The actual hotel tax receipts collected for the date in question.
- c. The failure of an owner to provide full access to the County Treasurer or authorized representative to its books and records memorializing its rental of rooms within the owner's hotel shall be a violation of this Ordinance and shall be punishable by a fine of not less than \$50 and not more than \$500 per incident. The prevention of, hindrance of obstruction of or the interference with the County Treasurer or authorized representative shall be punishable by a fine of not less than \$50 and not more than \$500 per incident.

8. Commencing on August 1, 2007, the owner or owners of each hotel within the unincorporated areas of Jackson County shall file tax returns showing tax receipts received with respect to each hotel room during each month commencing on August 1, 2007. The return shall be due on or before the last day of each succeeding calendar month, and the return shall indicate for what period the return is to be filed; i.e., return for August tax receipts is due on or before the last day of September. Thereafter reporting periods and taxes shall be paid in accordance with the provision of this Ordinance. At the time of filing said tax returns; the owner shall pay to the County Treasurer all taxes due for the period to which the tax return applies.

9. If for any reason any tax is not paid when due, a penalty at the rate of one and one-half percent ( $1\frac{1}{2}\%$ ) compounded every thirty (30) days or portion thereof, from the date of delinquency, including all fees incurred to collect said tax and/or penalty shall be added and collected.

10. Whenever any person shall fail to pay any tax as herein provided, the State's Attorney shall, upon the request of the county board, bring or cause to be brought an action to enforce the payment of said tax on behalf of the county in any court of competent jurisdiction.


11. All proceeds resulting from the imposition of the tax under this Ordinance, including penalties shall be paid to the Treasurer of the County of Jackson into a special and restricted fund to be appropriated, used and applied for the promotion and development of tourism, conventions, expositions, theater, sports and cultural activities within Jackson County, as determined by the Jackson County Board.

12. It is the intent of the County Board that the present ordinance replace Ordinance 2007-2. Provided, however, that nothing herein shall affect any actions of the County and its officers, agents, employees or any private or public entity or person that was done in reliance on or under the authority of the previous ordinance.


13. The enactment shall take effect immediately.

ADOPTED BY THE JACKSON COUNTY BOARD AT ITS REGULAR MONTHLY MEETING THIS 23<sup>rd</sup> DAY OF AUGUST 2012.

By its Chairman

  
\_\_\_\_\_  
John D. Evans

ATTEST:

  
\_\_\_\_\_  
Larry W. Reinhardt, County Clerk

SEAL