

**CITY OF COLLINSVILLE, ILLINOIS**

**ORDINANCE NO. 18-9**

**AN ORDINANCE PROVIDING FOR A HOTEL ACCOMMODATIONS TAX  
IN THE CITY OF COLLINSVILLE, ILLINOIS**

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**ADOPTED BY THE**

**CITY COUNCIL**

**OF THE**

**CITY OF COLLINSVILLE, ILLINOIS**

**22<sup>nd</sup> DAY OF JANUARY, 2018**

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Published in pamphlet form by authority of the City Council of the City of Collinsville, Madison County, Illinois, this 22<sup>nd</sup> day of January, 2018.

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**WHEREAS**, the City of Collinsville, Illinois, is a home rule unit of government pursuant to the provisions of Article VII, Section 6 of the Illinois Constitution of 1970;

**WHEREAS**, as a home rule unit of local government, the City may 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;

**WHEREAS**, as a home rule unit of government the City also has the power and authority to impose a tax for the rental of hotel accommodations in the City, in relation to the Illinois Hotel Operators Occupation Tax Act (35 ILCS 145/1, et seq.);

**WHEREAS**, the corporate authorities of the City have determined that it is in the best interests of the City and its residents to impose a tax on hotel accommodations;

**WHEREAS**, effective May 1, 2018, the City's current taxes related to the rental of hotel and motel rooms shall be repealed and replaced with the new Chapter of the City Code of Ordinances as provided for herein.

**NOW, THEREFORE, BE IT ORDAINED**, by the City Council of the City of Collinsville, Illinois, as follows:

**Section 1.** The repeal of Chapter 3.18 (Hotel and Motel Privilege Tax) of Title 3 (Revenue and Finance) of the City of Collinsville Code of Ordinances, and City

Ordinance Nos. 2077, 2136, 2242, shall be effective only upon the date and moment that the new Chapter 3.18 (Hotel Accommodations Tax) of Title 3 (Revenue and Finance) of the City of Collinsville Code of Ordinances becomes effective on May 1, 2018.

**Section 2.** Effective May 1, 2018, Chapter 3.18 (Hotel and Motel Privilege Tax) of Title 3 (Revenue and Finance) of the City of Collinsville Code of Ordinances, and City Ordinance Nos. 2077, 2136, 2242, are hereby repealed in their entirety and replaced with a new Chapter 3.18 (Hotel Accommodations Tax) of Title 3 (Revenue and Finance) of the City of Collinsville Code of Ordinances, to be read in its entirety as follows:

**“Chapter 3.18  
HOTEL ACCOMMODATIONS TAX**

<b>Section 3.18.010</b>	<b>Definitions</b>
<b>Section 3.18.020</b>	<b>Imposition; Rate</b>
<b>Section 3.18.030</b>	<b>Report; Remittance</b>
<b>Section 3.18.040</b>	<b>Books and Records</b>
<b>Section 3.18.050</b>	<b>Collection</b>
<b>Section 3.18.060</b>	<b>Proceeds of Tax and Fines</b>

**Section 3.18.010 Definitions.**

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

“Hotel Accommodations” means A room or rooms in any building or structure located in the city and kept, used or maintained as or advertised or held out to the public to be an inn, hotel, motel, lodging house, bed and breakfast establishment or where sleeping, rooming, conference or exhibition accommodations are furnished for lease or rent whether with or without meals. The term Hotel Accommodations shall not include (i) an accommodation which a person occupies or has a right to occupy as his domicile and permanent residence; (ii) any temporary accommodation provided in any building or

structure owned or operated directly or indirectly, by or on behalf of a not-for-profit medical institution, hospital, or allied educational institution.

"City" means the City of Collinsville, Illinois.

"Operator" means any person who has the right to rent or lease hotel accommodations to the public for consideration or who, directly or indirectly receives or collects the price, charge or rent paid for the rental or lease of hotel accommodations. This term includes, but is not limited to, persons engaged in the business of selling or reselling to the public the right to occupy hotel accommodations, whether on-line, in person or otherwise. The term also includes persons engaged in the business of facilitating the rental or lease of hotel accommodations for consideration, whether on-line, in person or otherwise.

"Owner" means any person with a whole or any partial ownership interest in a hotel, motel, business, or any other entity, or the operation thereof, that is subject to the provisions of this Chapter.

"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.

### **Section 3.18.020 Imposition; Rates.**

A. Commencing the effective date of this Chapter a tax for the rental or leasing of any hotel accommodations in the amount of nine-percent (9%) is hereby levied upon all operators engaged in the business of renting or leasing hotel accommodations for which a room charge is made. Persons subject to the tax imposed in this section, may reimburse themselves for their tax liability or such tax by separately stating such tax as an additional charge in the rental of the hotel room, which charge may be stated in combination with or in a single amount with state tax imposed under the "Hotel Operator's Occupation Tax Act" (35 ILCS 145/1, et seq.).

B. In the event an operator purchases a hotel accommodation from another operator for resale and in so doing having paid a tax to the original operator as prescribed herein, the resale operator shall, upon the resale of the hotel accommodation, be

responsible to pay a tax only on the difference between the price of its purchase of the hotel accommodation and the resale price of the hotel accommodation.

C. A hotel accommodation tax shall be in addition to any other tax or fee levied or imposed by the City.

**Section 3.18.030 Report; Remittance.**

A. The operator shall file monthly with the City, tax returns on forms prescribed by the City and the Illinois Department of Revenue, showing tax receipts received with respect to hotel accommodations space rented or leased during the calendar month reported. The tax return and remittance of a sum of money equal to the tax imposed on the renting or leasing of the hotel accommodations space for the calendar month, 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 and payment for January tax receipts is due on or before the last day of February.

B. Every operator who is the owner of the hotel accommodations shall file monthly with the City, on or before the last day of each succeeding calendar month, a list, including name, postal address and email address, of the operators, other than the owner, who have rented or leased any hotel accommodations in the owner's facility for the month reported.

C. If for any reason any tax is not paid when due, a late payment penalty in a sum equal to 5% of the unpaid tax, shall be assessed to the operator and added to the tax. In addition, if for any reason any tax is not paid when due, interest at the rate of 1.5% per month on the amount of tax which remains unpaid, shall be added to the tax.

**Section 3.18.040 Books and Records.**

Each operator required to pay the tax imposed by this Chapter to the City, shall keep accurate books and records of its business activity, including the original source document and books of entry this Chapter. All such books and records shall, at all times during business hours of the day, be subject to and available for inspection and auditing by the City or its authorized agent.

**Section 3.18.050 Collection.**

Whenever any operator shall fail to pay any tax as herein provided, the City may bring or cause to be brought an action against the operator to enforce the payment of said tax on behalf of the city in any court of competent jurisdiction. Any legal fees and costs incurred by the city, in the collection of any tax, shall be paid by the operator.

**Section 3.18.060 Proceeds of Tax and Fines.**

All proceeds resulting from the imposition of the tax under this Chapter, including penalties, shall be appropriated for general corporate purposes.”

**Section 3:** In the event any section or provision of this Ordinance shall be held unconstitutional or invalid by any Court, in whole or in part, such holding shall not affect the validity of this Ordinance or any remaining part of this Ordinance, other than the part held unconstitutional or invalid.

**Section 4:** All ordinances, or parts thereof, which are inconsistent with the provisions of this Ordinance, are hereby repealed to the extent of their inconsistencies.

**Section 5:** Nothing contained herein shall in any manner be deemed or construed to alter, modify, supersede, supplant or otherwise nullify any other ordinance of the City or the requirements thereof whether or not relating to or in any manner connected with the subject matter hereof, unless expressly set forth herein.

**Section 6:** This Ordinance is effective upon its passage by the City Council, approval by the Mayor, and publication according to law.


Passed and approved this 22<sup>nd</sup> day of January, 2018.


Ayes: Jerome, Brombolich, Green, Stehman, Miller

Nays: None

Absent: None

Approved: January 22, 2018

APPROVED:   
JOHN MILLER, MAYOR

ATTEST:   
KIM WASSER, CITY CLERK

RECORDED: \_\_\_\_\_, 2018.

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