

**ORDINANCE 99-42**

**AN ORDINANCE ADDING CHAPTER 21  
ARTICLE VI TO THE MUNICIPAL CODE  
OF THE VILLAGE OF VERNON HILLS, LAKE  
COUNTY, ILLINOIS REGARDING HOTEL OR  
MOTEL OCCUPANCY TAX**

**BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE  
VILLAGE OF VERNON HILLS, ANS SHALL READ AS FOLLOWS:**

**SECTION I.** That Chapter 21 Article VI is hereby added to the Municipal Code of the Village of Vernon Hills, and shall read as follows:

**ARTICLE VI**

**HOTEL OR MOTEL OCCUPANCY TAX**

**21 - 139 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 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.

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.

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 representatives, 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.

**21 - 140 TAX IMPOSED; LIABILITY FOR PAYMENT;  
ADDITIONAL TO OTHER TAXES; COLLECTION.**

(a) There is hereby levied and imposed tax of a five (5) percent of the rent charged for the privilege and use of renting a hotel or motel room within the Village for each twenty four 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.

(b) The ultimate incidence of any 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 "rentor".

(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 rentor of the hotel or motel room and to pay over to the village finance director said tax under procedures prescribed by the village finance director, or as otherwise provided in this article.

(d) Every person required to collect the tax levied by this article shall secure said tax from the rentor at the time he collects the rental payment for the hotel or motel room. Upon the invoice receipt or other receipt or other statement or memorandum of the rent given to the rentor at the time of payment, the amount due under the tax provided in this article shall be stated separately on said documents.

#### **21 - 141 RESPONSIBILITY OF OWNER TO KEEP DAILY RECORDS; RIGHT OF VILLAGE TO INSPECT.**

(a) It shall be the duty of every owner to keep accurate and complete books and records to which the village clerk, or his deputy or representative, authorized by him, 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 hour period, including multiple rentals of the same hotel room where such shall occur; and

(2) The actual hotel or motel tax receipts collected for the date in question.

(b) The village finance director, or any person certified by him as his deputy or representative, may enter the premises of any hotel or motel for inspection and examination of books and records in order to effectuate the proper administration of this article 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 village clerk or his duty authorized deputy or representative in the discharge of his duties in the performance of this article.

#### **21 - 142 TRANSMITTAL OF TAX REVENUE**

(a) Filing returns. The owner or owners of each hotel or motel room which the village shall file tax returns showing tax receipts received with respect to each hotel and motel room during each month upon forms prescribed by the village clerk. The returns shall be due on or before the last day of the succeeding calendar month and the return shall indicate for what period the return is to be filled; i.e. return for January receipts is due on or before the last day of February. At the time of filing said tax returns, the owner shall pay to the village clerk all taxes due for the period for which the tax return applies.

(b) The first taxing period for the purpose of this ordinance shall commence on October 1, 1999 and the tax return and payment for such period shall be due on or before November 30, 1999.

(c) If for any reason any tax is not paid when due, a penalty at the rate of one (1) percent per month on the amount of the unpaid tax which remains unpaid shall be added and collected.

(d) Except as provided in this section, all information received by the village finance director

From returns filed under this article, or from any investigation conducted under the provisions of this article, shall be confidential, except for official purposes with the finance department staff or pursuant to official procedures for collection of any state tax or enforcement of any civil or criminal penalty or sanction imposed by this article. Nothing contained in this article shall prevent the village finance director from publishing or making available to the public the names and addresses of persons filing returns under this article and the number of rooms covered in said 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 village finance may make available to the Secretary of treasury of the United States, or a proper purposes, tax upon a motel or hotel room, for exclusively official purposes, information received by the village finance director in the administration of this act.

#### **21 - 143 ACTION TO ENFORCE PAYMENT**

Whenever any person shall fail to pay any tax as herein provided, the village attorney shall, upon the request of the village finance director, bring or cause to be brought an action to enforce the payment of said tax in behalf of the village in any court of competent jurisdiction.

#### **21 - 144 DISPOSITION OF PROCEEDS FROM TAX AND FINES**

- (a) All of the remaining proceeds resulting from the imposition of the tax under this article, including penalties, shall be paid into the treasury of the village.
- (b) The amounts collected by the Village pursuant to this Section shall be expended solely to promote tourism, conventions, and other special events in the Village or otherwise attract nonresidents to visit the Village.

#### **21 - 145 PENALTIES**

(a) 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 ordinance, except when otherwise specifically provided, upon conviction thereof shall 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 (\$300.00) nor more than five hundred (\$500.00) for the second and each subsequent offense in any 180-day period; provided, however, that all actions seeking the imposition of fines only shall be filled as quasi-criminal actions subject to the provisions of the Illinois Code of Civil Procedure.

(b) Repeated offenses in excess of three (3) within any 180 day period may also be punished as a misdemeanor by incarceration in the county jail for a term not to exceed six (6) months. A separate and distinct offense shall be regarded as committed each day upon which

said person shall continue any such violation, or permit any such violation to exist after notification thereof.

**SECTION II. Severability.** In the event that any section, clause, provision, or part of this ordinance shall be found and determined to be invalid by a court of competent jurisdiction, all valid parts that are severable full force and effect. If any part of this ordinance is found to be invalid in any one or more of its several applications, all valid applications that are severable from the invalid applications shall remain in effect.

**SECTION III. Repeal and Savings Clause.** All ordinances or parts of ordinances in conflict herewith are hereby repealed; provided, however, that nothing herein contained shall affect any rights, actions or causes of action which shall have accrued to the Village of Vernon Hills prior to the effective date of this ordinance.

**SECTION IV. Effective Date.** This ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

**SECTION V.** This ordinance shall be known as Ordinance 99-42.

Adopted by roll call vote as follows:

Ayes: 6-Black, Cashman, Hebda, Henley, Koch, Ryg

Nays: 0-None

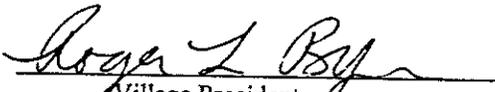
Absent and not voting: 0-None

Abstain: 0-None

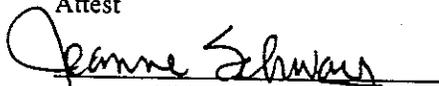
Passed: 8/03/99

Approved: 8/03/99

Published in pamphlet form: 8/26/99

  
Village President

Attest

  
Village Clerk

