

..T

AN ORDINANCE AMENDING THE ORLAND PARK VILLAGE CODE TITLE 7,  
CHAPTER 7, SECTION 7-7-7 (HOTEL OPERATOR'S ACCOMMODATION TAX)

..B

WHEREAS, the corporate authorities of the Village of Orland Park deem it in the best interests of the Village and its residents to amend the Orland Park Village Code with regard to the Hotel Operator's Accommodations Tax.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Orland Park, Cook and Will Counties, Illinois, as follows:

**SECTION 1**

Title 7, Chapter 7, Section 7-7-7, of the Village Code shall be and hereby is amended to provide in its entirety as follows:

**“HOTEL OPERATOR’S ACCOMMODATION TAX**

**7-7-7-1: TITLE:**

This Section shall be known and cited as the "Orland Park Hotel Operator's Accommodations Tax" and the tax herein imposed shall be known and cited as the "Orland Park Hotel Accommodations Tax."

**7-7-7-2: DEFINITIONS AND CONSTRUCTION:**

A. For the purposes of this Section, whenever any of the following words, terms or definitions are used herein, they shall have the following meaning:

(1) Village: The Village of Orland Park

(2) Finance Director: The Finance Director of the Village of Orland Park

(3) Hotel Accommodations: A room or rooms in any building or structure located in the Village and kept, used or maintained as or advertised or held out to the public to be an inn, motel, hotel, apartment hotel, lodging house, dormitory or place, where sleeping, rooming, conference or exhibition accommodations are furnished for lease or rent, whether with or without meals, in which ten (10) or more such accommodations are used or maintained for guests, lodgers or roomers. The term "Hotel Accommodations" does not include an accommodation which a person occupies, or has the right to occupy, as his domicile and permanent residence.

(4) Person: Any natural person, receiver, administrator, executor, conservator, assignee, trust in perpetuity, trust, estate, firm, 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, for profit, nonprofit or otherwise. Whenever the term "Person" is used in any clause prescribing and imposing a penalty, the terms as applied to corporations shall include the officers thereof, and as applied to any other entity, the owners or part-owners thereof.

(5) Hotel Operator: Any person operating hotel accommodations.

(6) Gross Rental Receipts: The total amount of consideration 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, including, but not limited to, amounts charged for the making, servicing or facilitating reservations.

B. In this Section, unless the text otherwise requires, words in the singular number include the plural and in the plural include the singular; words of the masculine gender include the feminine and the neuter; and when the sense so indicates, words in the neuter gender may refer to any gender.

#### **7-7-7-3: TAX IMPOSED:**

There is hereby imposed and shall accrue, as set forth herein, and be collected a tax, as set forth herein, upon the rental, leasing, making, facilitating, or servicing the leasing or renting of any Hotel Accommodations at the rate of four percent (4%) of the gross rental or leasing charge.

#### **7-7-7-4: TAX BORNE BY LESSOR, MAY BE CHARGED TO LESSEE:**

The ultimate incidence of and liability for payment of said tax shall be borne by the hotel owner, manager operator, facilitator, or servicer of such Hotel Accommodations. The tax herein levied shall be in addition to any and all other taxes. Hotel owners, managers, operators, facilitators or servicers may reimburse themselves for the tax liability for such tax by charging the lessee or tenant of such Hotel Accommodations by separately stating such tax as an additional charge on the lessee's or tenant's statement of charges. It shall be the duty of every owner, manager operator, facilitator, or servicer of Hotel Accommodations to secure said tax from the lessee or tenant of said Hotel Accommodations and pay over to the Finance Director said tax under rules and regulations prescribed by the Finance Director and as otherwise provided by this Section.

#### **7-7-7-5: COLLECTION**

The tax herein levied shall be secured by the hotel owner, manager operator, facilitator, or servicer from the lessee or tenant when collecting the price, charge or rent to which it applies. Every lessee or tenant shall be given a bill, invoice, receipt or other statement or memorandum of the price, charge or rent payable upon which the hotel accommodations tax shall be stated, charged and shown separately. The Hotel Accommodations tax amounts so collected shall be paid to the Finance Director or the authorized representative of that office on a quarterly basis. The tax shall be due on or before the 15th day of the months of January, April, July and

October, representing the tax collected in the quarters ending at the end of December, March, June and September immediately preceding the due date.

#### **7-7-7-6: PROCEEDS**

All proceeds resulting from the imposition of the tax under this Section, including penalties, shall be distributed within thirty (30) days after their collection as follows:

- A. Twenty five percent (25%) of the gross tax collected shall be paid to the Chicago Southland Convention and Visitors Bureau for the sole purpose of promoting tourism and conventions.
- B. The remainder over twenty five percent (25%) of the gross tax collected shall be retained by the Village for such corporate purposes as the corporate authorities shall determine from time to time.
- C. In the event the Village increases the tax collected pursuant to Section 3 hereof, the Bureau shall only be entitled to twenty five percent (25%) of the amount of tax collected based on the first four percent (4%) of the tax imposed.

#### **7-7-7-7: RECORDS:**

Every owner, manager, operator, facilitator, or servicer of Hotel Accommodations shall keep books and records showing the prices, rents or charges made or charged, and occupancies taxable under this Section. The Finance Director, or his designee, shall at all reasonable times have full access to said books and records.

#### **7-7-7-8: PAYMENT AND PENALTY FOR NONPAYMENT:**

- A. Every owner, manager, operator, facilitator, or servicer of Hotel Accommodations shall file a sworn tax return on a quarterly basis with the Finance Director showing tax receipts received with respect to Hotel Accommodation space rented or leased during the preceding quarterly period, upon forms prescribed by the Finance Director. At the time of filing said tax return, the owner, manager, operator, facilitator, or servicer of Hotel Accommodations shall pay to the Finance Director all taxes due for the period to which the tax return applies.
- B. If for any reason any tax is not paid when due, a penalty at the rate of two percent (2%) per month on the amount of tax which remains unpaid shall be added and collected. Whenever any person shall fail to pay any tax as herein provided, upon the request of the Finance Director, the Village Attorney shall bring or cause to be brought an action to enforce the payment of said tax on behalf of the Village in any court of competent jurisdiction with the cost of such enforcement to be borne by the owner, manager, operator, facilitator, or servicer of the Hotel Accommodations.

#### 7-7-7-9: SUSPENSION OR REVOCATION OF LICENSES:

If the President, after a hearing held by or for him, shall find that any Person has willfully avoided payment of the tax imposed by this Section, he may suspend or revoke all Village licenses held by said tax evader. The owner, manager, operator, facilitator, or servicer of the Hotel Accommodations shall have an opportunity to be heard and such hearing shall not be held less than five (5) days after notice of the time and place of the hearing, addressed to the owner, manager, operator, facilitator, or servicer at his last known place of business. The suspension or revocation of any license shall not release or discharge the owner, manager, operator, facilitator, or servicer of Hotel Accommodations from civil liability for the payment of the tax nor for prosecution of such offense.

#### 7-7-7-10: PENALTIES:

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 Section, except when otherwise specifically provided, upon conviction thereof shall be punished by a fine according to the fine schedule located in Appendix B for each offense of which such person shall be convicted. A separate and distinct offense shall be regarded as committed each day upon which each Person shall continue any such violations.

#### 7-7-7-11: SEVERABILITY:

If any provision, clause, sentence, paragraph, section, or part of this Section, or application thereof to any person, firm, corporation, public agency or circumstance, shall for any reason, be adjudged by a court of competent jurisdiction to be unconstitutional or invalid, said judgment shall not affect, impair or invalidate the remainder of this Section and the application of such provision to other persons, firms, corporations, public agencies or circumstances, but shall be confined in its operation to the provision, clause, sentence, paragraph, section, or part thereof directly involved in the controversy in which such judgment shall have been rendered and to the person, firm, corporation, public agency, or circumstances involved. It is hereby declared to be the legislative intent of the Village Board of Trustees that this Section would have been adopted had such unconstitutional or invalid provision, clause, sentence, paragraph, section or part thereof not been included.

#### 7-7-7-12: TIME OF EFFECT:

The tax herein imposed shall be collected as set forth herein from and after November 1, 2003."

### SECTION 2

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 3

This Ordinance shall be in full force and effect from and after its adoption and publication in pamphlet form as provided by law.