

ORDINANCE NO. 2012-07

AN ORDINANCE AMENDING CHAPTER 78, "TAXATION," OF THE ORDINANCES OF THE VILLAGE OF STICKNEY, ILLINOIS BY ADDING, ARTICLE XI, HOTEL/MOTEL ROOM TAX, SECTIONS 78-311, 78-312, 78-313, 78-314, 78-315 AND 78-316

BE IT ORDAINED BY THE PRESIDENT AND THE BOARD OF TRUSTEES OF THE VILLAGE OF STICKNEY, COOK COUNTY, ILLINOIS, A HOME RULE UNIT OF GOVERNMENT AS FOLLOWS:

WHEREAS, the Village of Stickney (the "Village") is a home rule municipality in accordance with the Constitution of the State of Illinois of 1970; and

WHEREAS, the Village of Stickney desires to enact procedures in connection with taxation of any hotel/motel rooms located within the Village; and

NOW THEREFORE BE IT ORDAINED BY THE PRESIDENT AND THE BOARD OF TRUSTEE OF THE VILLAGE OF STICKNEY, COOK COUNTY, ILLINOIS.

Section 1. Recitals. The facts and statements contained in the preambles to this Ordinance are found to be true and correct and are hereby adopted as part of this Ordinance.

Section 2. Adoption. Chapter 78, Article XI. Hotel/Motel Room Tax, Section 78-311, Section 78-312, Section 78-313, Section 314, Section 78-315 and Section 78-316

ARTICLE XI. HOTEL/MOTEL ROOM TAX

Section 78-311. Tax Enacted

A hotel/motel room tax has been enacted in the amount of six percent (6%) of the one night room charge for the use and privilege of a room at any hotel, motel or other similar lodging facility operating within the corporate geographical limits of the Village of Stickney. Provided, however, any patron who uses and occupies an extended stay hotel facility, as defined herein, shall be exempt for payment of the room tax after the thirty first consecutive day of use and occupancy. This exemption shall not apply to the initial thirty (30) day use and occupancy wherein the hotel tax of six percent (6%) shall remain in full force and effect. An "extended stay facility" shall be defined as a hotel that has rooms specifically designed for extended stays for patrons improved with the customary sleeping and bathroom areas and dedicated kitchen areas with cooking appliances, refrigerator and sink.

The charge shall be effective on each night that a room is reserved, occupied, or otherwise used in a hotel, motel or other lodging facility within the village. The tax assessed is charged against the room as a privilege for the use of said room. The ultimate incidence of and liability for payment of said tax is to be borne by the person or persons who seek the privilege of occupying the hotel or motel room.

Section 78-312. Use of Tax

Taxes collected by the village from the hotel/motel tax may be used by the village for its general corporate purposes.

Section 78-313. File Tax Return; Payment of Tax:

The person or persons who own a hotel or motel room within the village shall collect the tax from the person or persons who seek the privilege of occupying the hotel or motel room. The tax shall be paid to such person required to collect it as trustee for and on account of the village. The person or persons who own a hotel or motel room within the village shall file tax returns, in a form to be provided or approved by the village, reflecting tax receipts received with respect to each separate hotel or motel during each month. Remittance of the tax shall be made to the village treasurer on or before the twenty fifth day of the month for which the tax was due.

Notwithstanding the above provision, the first taxing period for the purpose of this chapter shall commence on April 1, 2012. All subsequent reporting periods shall be full calendar months. At the time of filing said tax returns, the persons required to collect the tax shall remit to the village treasurer all taxes due for the period to which the tax return applies.

If for any reason any tax is not paid when due, a penalty at the rate of one and one-half percent (1½%) per thirty (30) day period, or portion thereof, from the date of delinquency shall be added and collected.

The village, by its treasurer, auditor, or other designated representative may, upon forty eight (48) hour written notice to the collector of said tax, examine the written records being kept by such person or perform whatever functions it deems as necessary to verify the collection of the tax or any amounts associated therewith.

Section 78-314. Failure to Pay Taxes; Action Taken.

The tax herein imposed shall be in addition to all other taxes imposed by the village, or by any municipal corporation or political subdivision thereof.

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

Section 78-315. Patrons.

Any patron or guest who uses and occupies an extended stay hotel facility shall not be considered a resident of the Village of Stickney and shall be required to re-execute a written hotel occupancy agreement every thirty (30) days.

Section 78-316. Chapter Review.

The terms and provisions of this chapter shall be reviewed by the municipal authorities on an annual basis. The village shall have the right to amend, alter or modify the terms and conditions as deemed appropriate and reasonable.

Section 3. Home Rule. This ordinance is enacted under the Home Rule powers of the Village as set forth in the Constitution and laws of the State of Illinois.

Section 4. Effective Date. This Ordinance shall be in full force and effect after its passage, approval and publication in the manner provided by law.

Section 5. Conflicts. This Ordinance supersedes all ordinances or parts of ordinances directly conflicting with the terms and provisions contained herein, but only to the extent of such conflict.

Section 6. Severability. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions hereof.

Section 7. Certification and Publication. The Village Clerk of the Village of Stickney shall certify to the adoption of this Ordinance and cause the same to be published in pamphlet form.

PASSED AND APPROVED at a regular meeting of the President and the Board of Trustees of the Village of Stickney, Illinois this 21st day of March, 2012

AYES: Trustees Mares, Morelli, Schimel, Walik, White and Zeedyk

NAYS: _____

ABSENT: _____

ABSTAIN: _____

APPROVED by me this 22nd day of March, 2012

President Daniel A. O'Reilly of the Village
of Stickney, Cook County, Illinois

ATTESTED, Filed in my office,
and published in pamphlet form
this 22nd day of March, 2012

Audrey McAdams
Clerk of the Village of Stickney, Cook County, Illinois