

STATE OF ILLINOIS)
) SS
COUNTY OF DU PAGE)

I, Lynn Curiale, City Clerk of Wood Dale, Illinois DO HEREBY CERTIFY that as such City Clerk and keeper of the records, that the foregoing is a true and correct copy of Ordinance **#O-20-026 AN ORDINANCE AMENDING THE CITY CODE, CHAPTER 8, ARTICLE VII REGARDING HOTEL/MOTEL TRANSIENT OCCUPANCY RENTAL UNITS AND RELATED MATTERS**

Passed by The City Of Wood Dale, Du Page County, Illinois, IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the seal of the City of Wood Dale, this 1st day of October, 2020



Lynn Curiale, City Clerk

SEAL



Ordinance #O-20-026

**AN ORDINANCE AMENDING THE CITY CODE, CHAPTER 8, ARTICLE VII
REGARDING HOTEL/MOTEL TRANSIENT OCCUPANCY RENTAL UNITS AND
RELATED MATTERS**

Passed: October 1, 2020
Published in Pamphlet Form: October 2, 2020

I, Lynn Curiale, as the City Clerk for the City of Wood Dale, hereby certify that the attached Ordinance is a true and correct copy of #O-20-026

**AN ORDINANCE AMENDING THE CITY CODE, CHAPTER 8, ARTICLE VII
REGARDING HOTEL/MOTEL TRANSIENT OCCUPANCY RENTAL UNITS AND
RELATED MATTERS**

Passed and approved by the City Council of the City of Wood Dale on October 1, 2020 and hereby published in pamphlet on October 2, 2020



Lynn Curiale, City Clerk



ORDINANCE NO. O-20-026

**AN ORDINANCE AMENDING THE CITY CODE,
CHAPTER 8, ARTICLE VII REGARDING HOTEL/MOTEL
TRANSIENT OCCUPANCY RENTAL UNITS AND RELATED MATTERS**

WHEREAS, the City of Wood Dale, pursuant to law, presently has in effect certain provisions in regard to a hotel/motel transient rental unit tax in effect within the City of Wood Dale Code in Chapter 8 Article VII; and

WHEREAS, the City of Wood Dale deems it to be in the best interests of the citizens of the City of Wood Dale and the public in general that said provisions regarding a hotel/motel and transient/occupancy rental unit tax be amended as provided herein;

WHEREAS, the City Council of the City of Wood Dale deems it to be an appropriate exercise of the municipal corporate authority of the City granted by the Illinois Constitution and relevant statutes, including, but not necessarily limited to, the power to impose utility taxes and the power to promote and protect the public health, safety and welfare to amend the present hotel/motel and transient occupancy rental unit tax as provided herein.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WOOD DALE, DUPAGE COUNTY, ILLINOIS, AS FOLLOWS:

Section 1. That the corporate authorities hereby find that all of the recitals hereinbefore stated as contained in the preamble to this ordinance are full, true and correct and do hereby, by reference, incorporate and make them a part of this ordinance as legislative findings.

Section 2. That the purposes of this ordinance shall include amending Chapter 8, Section 8.701.A, 8.702, 8.703.C, 8.704, and 8.709 as provided herein.

Section 3. That prospectively, Chapter 8, Section 8.701.A, 8.702, 8.703.C, 8.704, and 8.709 is hereby amended to prospectively provide as follows, which provisions herein shall specifically

supersede prospectively the prior provisions within Section 8.7 and additionally supersede the provisions of any other ordinance and/or part thereof in conflict with the provisions of this ordinance, which shall prospectively provide as follows:

Section 8.701.A: Definitions.

Certain words or terms herein shall have the meaning ascribed to them as follows:

“City” means The City of Wood Dale, DuPage County, Illinois.

“City Collector” The City Collector of the City or their designee.

“Hotel” means a structure kept, used or maintained as or advertised or held out to the public to be an inn, motel, hotel, apartment, home, lodging house, dormitory or place where sleeping, rooming, office, 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. A “hotel” does not include an accommodation which a person occupies, or has the right to occupy, as his domicile and permanent residence.

“Lessor” is any person having a sufficient proprietary interest in conducting the operation of a Hotel, or receiving the consideration for the rental of all or part of such Hotel, so as to entitle such person to all or a portion of the net receipts thereof, including Facilitators, as defined herein.

“Facilitator” is any person or entity who provides a means through which a person may book a Hotel room to Lessees, regardless of whether payment is transferred through or processed by such Facilitator. Facilitators are considered Lessors, as used herein. Online Travel Companies are considered Facilitators, as used herein.

“Online Travel Company” is an organization that books, reserves, or rents hotel or motel rooms and makes other travel arrangements for consumers via the World Wide Web, internet or other digital means. Online Travel Companies are considered Facilitators, as used herein.

“Lessee” is any person who pays for the privilege of occupying all or part of a Hotel.

“Gross Rent” means 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, booking, facilitating or servicing of reservations. Gross rent means both (a) the “net rate” paid to the hotel or motel by a Facilitator for room occupancy by the consumer; and (b) the amount retained by the Facilitator for travel-related services provided to the consumer (sometimes referred to as a “facilitation fee”), and any additional amounts retained by the Facilitator as compensation for its services to the consumer for the

individual transaction, or, in the instance of a consumer's direct rental of a room with the hotel or motel, gross rent shall mean the amount charged by the hotel or motel directly to the consumer for the occupancy of the room.

"Person" means any natural person, receiver, administrator, executor, conservator, assignee, trust in perpetuity, trust, estate, firm, co-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, nonprofit, or otherwise, whenever the term "Person" is used in any clause prescribing and imposing a penalty, the term as applied to associations shall mean the owners or part-owners thereof, and as applied to corporations, the offices thereof, or any other entity recognized by law as the subject of rights and duties.

"Permanent resident" means any person who has occupied or has the right to occupy all or part of a Hotel for more than (30) consecutive days.

Section 8.702: Hotel Use Tax Imposed.

- A. There is levied and imposed a tax at the rate specified in the master fee schedule, of the Gross Rent charged for the privilege and use of renting a Hotel room within the City of Wood Dale for each twenty-four (24) hour period or any portion thereof for which a room charge is made.
- B. Accommodations within said buildings or structures which are leased to the same occupant for a period of more than thirty (30) consecutive days shall be exempt from the tax provisions of this Article.
- C. Lessors renting or leasing Hotel rooms within the City are required to collect the Hotel Use Tax; however, the ultimate incidence of any liability for payment of the tax is to be borne by the Lessee.
- D. The Hotel Use Tax shall be paid in addition to any and all other taxes and charges.
- E. It shall be the duty of every Lessor of every Hotel within the City to separately state such tax at the rate specified in the master fee schedule upon the total amount of compensation charged for the use of the Hotel. The Lessor shall also state separately the amount of tax on the invoice for the transaction that will be tendered to the Lessee.
- F. It shall be the duty of every Lessor of every Hotel within the City to collect the tax from the Lessee at the time the Lessee pays for the privilege of occupying all or part of a Hotel Transient Occupancy Rental Unit, and to remit to the City the tax under procedures provided for in this chapter or otherwise prescribed by the City. If more than one Person is the Lessor as related to a particular transaction, the Lessors are jointly and severally responsible for collecting and remitting the tax.

G. It shall not be a defense to this ordinance that the Lessor is not licensed by the City to rent Hotels and the Lessor will still be required to remit the proper tax to the City.

Section 8.703.C: Rules and Regulations

The Treasurer may promulgate rules and regulations not inconsistent with the provisions of this chapter concerning enforcement and application of this chapter. The phrase "rules and regulations" includes, but is not limited to, case-by-case determination of whether or not the tax imposed by this chapter applies.

Section 8.704: Transmittal of Tax Revenue

A. The Lessor of each Hotel within the City shall file returns and remit collected taxes, to the City Collector showing tax receipts received with respect to each Hotel during each monthly period commencing on the last day of the month, and continuing on the first day of every month thereafter on forms prescribed by the City. The return shall be due on or before the last day of the calendar month succeeding the end of the monthly filing period. Each Lessor shall file an application with the Finance Director for a City Taxpayer Identification Number prior to filing its first tax return.

B. The first taxing period for the purpose of this chapter shall commence on November 1st, 2020; and the tax return and payment for such period shall be due on or before November 30th, 2020. Thereafter, reporting periods and tax payments shall be in accordance with the provisions of this chapter. At the time of filing such tax returns, the owner shall pay to the City Collector all taxes due for the period to which the tax return applies.

Section 8.709: Other Actions Authorized

The officers, employees and/or agents of the City of Wood Dale shall take all action necessary or reasonably required to carry out, give effect to and consummate the amendments contemplated by this ordinance and shall take all action necessary in conformity therewith. The officers, employees and/or agents of the City are specifically authorized and directed to draft and disseminate any and all necessary forms to be utilized in connection with these amendments. Any and all actions previously performed by officials, employees and/or agents of the City in connection with carrying out and consummating the intent of this ordinance are hereby authorized, approved and ratified by this reference.

Section 4. Headings: That the headings of the articles, sections, paragraphs and subparagraphs of this Ordinance are inserted solely for the convenience of reference, and form no substantive part of this Ordinance nor should they be used in any interpretation or construction of any substantive provision of this ordinance.

Section 5. Publication of Ordinances: That this ordinance shall be published in accordance with all applicable state and local laws. Copies of this ordinance shall be made available to the public upon request at the City Clerk's office.

Section 6. Application: That this ordinance shall be liberally construed and administered to supplement all of the City tax ordinances. To the extent that any ordinance is in conflict with or inconsistent with this ordinance, this ordinance shall be controlling.

Section 7. Severability: That if any section, paragraph or provision of this ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this ordinance.

Section 8. Effective Date: That this ordinance shall be in full force and effect for all Hotel bookings made on or after November 1st, 2020.

PASSED this 1st day of October, 2020.

AYES: Alderman Sorrentino, Jakab, Woods, Catalano, T. Wesley

NAYS: None

ABSENT: Alderman Susmarski, Messina, R. Wesley

APPROVED this 1st day of October, 2020.

SIGNED: Annunziato Pulice
Annunziato Pulice, Mayor

ATTEST: Lynn Curiale
Lynn Curiale, City Clerk