

VILLAGE OF BRADLEY

ORDINANCE NO. O-5-19-4

AN ORDINANCE CREATING A HOTEL OPERATOR'S OCCUPATION TAX FOR THE
VILLAGE OF BRADLEY, KANKAKEE COUNTY, ILLINOIS

ADOPTED BY THE
BOARD OF TRUSTEES OF THE
VILLAGE OF BRADLEY

THIS 28TH DAY OF MAY, 2019

ORDINANCE NO. O-5-19-4

AN ORDINANCE CREATING A HOTEL OPERATOR'S OCCUPATION TAX FOR THE VILLAGE OF BRADLEY, KANKAKEE COUNTY, ILLINOIS

WHEREAS, the Corporate Authorities of the Village of Bradley, Kankakee County, Illinois, have the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs and protect the public health, safety, and welfare of its citizens; and

WHEREAS, pursuant to Section 8-3-14 of the Illinois Municipal Code (65 ILCS 5/8-3-14) the Corporate Authorities of the Village are authorized to impose a tax upon all persons engaged, within the Village, in the business of renting, leasing, or letting rooms in a hotel at a rate not to exceed 5% of the gross rental receipts from such renting, leasing, or letting (the "Hotel Tax"); and

WHEREAS, the Corporate Authorities are further authorized to provide for the administration and enforcement of the Hotel Tax, as well as for the collection of said tax from those persons that are subject thereto; and

WHEREAS, the Corporate Authorities have determined that imposing the Hotel Tax as set forth in this Ordinance is in the best interests of the Village and its residents.

NOW THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF BRADLEY, KANKAKEE COUNTY, ILLINOIS, PURSUANT TO ITS STATUTORY AUTHORITY, AS FOLLOWS:

SECTION 1. The President and Board of Trustees hereby find that all of the recitals contained in the preamble to this Ordinance are true, correct, and complete and are hereby incorporated by reference hereto and made a part hereof.

SECTION 2. That a new Article IX (Hotel Operator's Occupation Tax) is created within Chapter 12 (Business Regulation) of the Bradley Village Code, as follows:

Sec. 12-351 – DEFINITIONS:

As used in this Article, unless the context otherwise requires, the terms specified have the meanings ascribed to them:

HOTEL: the meaning of the term "hotel" shall be as defined in Section 2 of the Hotel Operator's Occupation Tax Act (35 ILCS 145/2), as amended from time to time.

OCCUPANCY: the meaning of the term "occupancy" shall be as defined in Section 2 of the Hotel Operator's Occupation Tax Act (35 ILCS 145/2), as amended from time to time.

OPERATOR: the meaning of the term "operator" shall be as defined in Section 2 of the Hotel Operator's Occupation Tax Act (35 ILCS 145/2), as amended from time to time.

PERMANENT RESIDENT: the meaning of the term “permanent resident” shall be as defined in Section 2 of the Hotel Operator’s Occupation Tax Act (35 ILCS 145/2), as amended from time to time.

PERSON: the meaning of the term “person” shall be as defined in Section 2 of the Hotel Operator’s Occupation Tax Act (35 ILCS 145/2), as amended from time to time, and shall include without limitation every owner, manager, and operator of every hotel located within the corporate boundaries of the Village.

RENT OR RENTAL: the meaning of the terms “rent” and “rental” shall be as defined in Section 2 of the Hotel Operator’s Occupation Tax Act (35 ILCS 145/2), as amended from time to time.

ROOM OR ROOMS: the meaning of the terms “room” and “rooms” shall be as defined in Section 2 of the Hotel Operator’s Occupation Tax Act (35 ILCS 145/2), as amended from time to time.

Sec. 12-352 – TAX IMPOSED; EXEMPTION:

- A. There is hereby imposed a tax upon all persons engaged in the rental or leasing of any rooms in a hotel within the corporate boundaries of the Village at a rate of five percent (5%) of gross rental or leasing receipts, which tax shall begin to accrue on July 1, 2019, and shall thereafter be collected pursuant to this Article.
- B. The tax imposed under this Article shall not apply to the renting or leasing of any hotel rooms to permanent residents. If hotel rooms are provided for both permanent residents and other guests, the rent obtained from the permanent residents shall not be included in the computation of the tax due.

Sec. 12-353 – COLLECTION OF TAX:

- A. The tax imposed by this article shall be paid by every person subject thereto, including without limitation each owner, manager, and/or operator of each hotel located within the corporate boundaries of the Village.
- B. Any person subject to the tax imposed by this Article may reimburse themselves for their tax liability for such tax in any manner consistent with Section 8-3-14 of the Illinois Municipal Code (65 ILCS 5/8-3-14), as amended from time to time.

Sec. 12-354 – FILING OF RETURN:

Every owner, manager, or operator of a hotel shall file a sworn tax return on a monthly basis with the Village on forms prescribed by the Village showing tax receipts received with respect to hotel rooms rented or leased during the preceding month. At the time of filing of said tax return, the owner, manager, or operator of each hotel shall remit to the Village full payment for all taxes due for the period to which the tax return applies.

Sec. 12-355 – FAILURE TO PAY TAX:

- A. If for any reason any person subject to the tax imposed by this Article fails to pay all required taxes when due, a penalty shall accrue at a rate of two percent (2%) per month on the amount of tax which remains unpaid (including any previously accrued and outstanding penalty amounts) and the person shall be held liable for such penalty amount. Whenever any person shall fail to pay, collect, or remit any tax as provided in this Article, upon the request of the Village, 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.

- B. If the Village Administrator shall determine that any person has willfully avoided payment of the tax imposed by this Article, said Administrator shall cause a written notice to be sent to the last known place of business of such person, informing him that any and all Village licenses held by that person or otherwise in connection with the hotel(s) in question will be suspended or revoked ten (10) days after the date of the notice unless the tax is paid in full. If the person believes that he has reason to protest such action, he shall be given an opportunity to be heard before the President and Board of Trustees, such hearing to be applied for, in writing, within ten (10) days of the date of the notice of such license revocation or suspension. The Village Board shall set a hearing date and time within thirty (30) days from the date of receiving the request for hearing and shall notify said aggrieved person of such hearing time and date. The suspension or revocation of any Village license shall not release or discharge the owner, manager, or operator of a hotel of his/their obligation to pay the tax imposed by this Article, nor shall it limit or in any way prejudice the Village's ability to seek any and all other remedies available in law or equity.

Sec. 12-356 – RECORDS KEPT

- A. Every person subject to the tax imposed by this Article, including but not limited to every owner, manager, and/or operator of every hotel within the Village, shall keep books and records showing the prices, rents, and charges made or charged and occupancies taxable under this Article. All books and records required to be kept by this Section shall be kept for a period of at least three (3) years following the filing of the tax return to which they are relevant, except as may be otherwise provided by law.

- B. The Village shall have the right to review and audit any and all records required to be kept pursuant to this Article at reasonable times and after reasonable notice.

Sec. 12-357 – DISPOSITION OF PROCEEDS OF TAX

The proceeds resulting from the imposition of the tax under this Article shall be paid into the treasury of the Village and shall be credited to and deposited in the Hotel Fund of the Village to be used solely for the purpose of promoting tourism and conventions within the Village or to otherwise attract nonresident overnight visitors to the Village or for any other lawful purpose.

Sec. 12-358 – VIOLATION; PENALTY

Any person that violates any provision of this Article other than by failing to pay the required tax (for which the penalty is set out in Section 12-355, *supra*) shall be fined no more than as set forth in Section 18-2 of this Code for each offense. Every day on which any such violation occurs, continues, or otherwise persists shall constitute a separate offense.

SECTION 3. Chapter 18 (Fees and Other Charges), Section 18-2 (Penalty; Fines) is hereby amended to include the following:

Sec. 18-2. – PENALTY; FINES.

Section	Description	Min/Max (\$)	
* * *			
<i>Chapter 12 — Business Regulation and Taxation</i>			
* * *			
12-358	Violation of Hotel Tax provision	--	150.00

SECTION 3. In the event that any provision or provisions, portion or portions, or clause or clauses of this Ordinance shall be declared to be invalid or unenforceable by a Court of competent jurisdiction, such adjudication shall in no way affect or impair the validity or enforceability of any of the remaining provisions, portions, or clauses of this Ordinance that may be given effect without such invalid or unenforceable provision or provisions, portion or portions, or clause or clauses.

SECTION 4. That all ordinances, resolutions, motions, or parts thereof, conflicting with any of the provisions of this Ordinance, are hereby repealed to the extent of the conflict.

SECTION 5. That the Village Clerk is hereby directed to publish this Ordinance in pamphlet form.

SECTION 6. That this Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form as provided by law or as of July 1, 2019, whichever occurs later.

PASSED by the Board of Trustees on a roll call vote on the 28th day of May, 2019.

TRUSTEES:

ROBERT REDMOND	Aye – <u>X</u>	Nay – _____	Absent – _____
MICHAEL WATSON	Aye – <u>X</u>	Nay – _____	Absent – _____
DON BARBER	Aye – <u>X</u>	Nay – _____	Absent – _____
RYAN LEBRAN	Aye – <u>X</u>	Nay – _____	Absent – _____
BRIAN BILLINGSLEY	Aye – <u>X</u>	Nay – _____	Absent – _____
DARREN WESTPHAL	Aye – <u>X</u>	Nay – _____	Absent – _____

ACTING VILLAGE PRESIDENT:

MICHAEL WATSON Non-Voting - X

TOTALS: Aye - 6 Nay - 0 Absent - 0

ATTEST:

Julie Tambling
JULIE TAMBLING, CLERK

APPROVED this 28th day of May, 2019.

Michael Watson
MICHAEL WATSON, ACTING VILLAGE PRESIDENT

ATTEST:

Julie Tambling
JULIE TAMBLING, CLERK

STATE OF ILLINOIS)
)
COUNTY OF KANKAKEE) §§

I, JULIE TAMBLING, CLERK of the Village of Bradley, County of Kankakee and State of Illinois, DO HEREBY CERTIFY that the attached is a true, perfect, and complete copy of Ordinance number 0-5-19-4, "AN ORDINANCE CREATING A HOTEL OPERATOR'S OCCUPATION TAX FOR THE VILLAGE OF BRADLEY, KANKAKEE COUNTY, ILLINOIS," which was adopted by the Village President and Board of Trustees at a meeting held on the 28th day of May, 2019.

IN WITNESS WHEREOF, I have hereunto set my hand in the Village of Bradley, County of Kankakee and State of Illinois, on this 28th day of May, 2019.

Julie Tambling

JULIE TAMBLING, CLERK

(SEAL)

