

**AN ORDINANCE ESTABLISHING A HOTEL AND MOTEL
ACCOMODATIONS TAX**

ORDINANCE NO. 1941

NOW, THEREFORE BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF PLAINFIELD, AS FOLLOWS:

- A. **Definitions:** For the purposes of this Article whenever any of the following words, terms, definitions are used herein, they shall have the meaning ascribed to them in this Section.
- 1. Director of Finance:** The term "Director of Finance" or "Director" shall mean the Director of Finance of the Village of Plainfield.
 - 2. Hotel Accommodations; Motel Accommodations:** The terms "hotel accommodations" and "motel accommodations" shall mean a room or rooms in any building or structure kept, used, maintained, advertised or held out to the public to be an inn, motel, hotel, apartment hotel, lodging house, dormitory or place, where sleeping, rooming, office, conference, or exhibition accommodations are furnished for lease or rent, whether with or without meals.
 - 3. Permanent Resident:** The term "permanent resident" shall mean any person who occupies or has the right to occupy any room or rooms in a hotel or motel for at least sixty (60) consecutive days.
 - 4. Person:** The term "person" shall mean any natural person, receiver, administrator, executor, conservator, assignee, trust in perpetuity trust, estate, firm, copartnership, 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 that the owners or part owners thereof, and as applied to corporations, the officers thereof.
 - 5. Village:** The term "Village" shall mean the Village of Plainfield, a municipal corporation.
- B. **Imposition of Tax:** There is hereby and shall immediately accrue and be collected, a tax upon the rental or leasing of any hotel or motel accommodation in the Village at the rate of five percent (5%) of the gross rental or leasing charge.
- C. **Liability for Payment:** The ultimate incidence of a liability for payment of said tax shall be borne by the lessee or tenant of any such hotel or motel accommodations. The tax herein levied shall be in addition to any and all other taxes. It shall be the duty of every owner, manager or operator of hotel or motel accommodations to secure said tax from the lessee or tenant of said hotel or

motel accommodations and remit to the Village said tax under rules and regulations prescribed by the Director of Finance and as otherwise provided in this Section.

- D. **Collection of Tax:** The tax herein levied shall be secured by the hotel owner, manager or operator 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 or motel accommodations tax shall be stated, charged, and shown separately.
- E. **Filing of Return:** Every owner, manager or operator of hotel or motel accommodations within the Village shall file a tax return on a quarterly basis with the Director of Finance on forms prescribed by the Director, showing tax receipts received with respect to hotel or motel accommodations rented or leased during the preceding quarterly period. At the time of filing of said tax return, the owner, manager or operator of hotel or motel accommodations shall remit the Village all taxes collected for a period to which the tax return applies. The dates upon which said quarterly returns are to be filed shall be provided by rules and regulations promulgated by the Director of Finance.
- F. **Failure to Pay, Collect or Remit Tax:** If for any reason any tax is not collected or remitted when due, a penalty at the rate of two percent (2%) per month on the amount of tax which remains unremitted shall be added and collected. Whenever any person shall fail to pay, collect, or remit any tax as herein provided, upon the request of the Director of Finance, the Village Attorney shall bring or cause to be brought an action to enforce compliance in any court of competent jurisdiction.
- G. **Records:** Every owner, manager or operator of hotel accommodations in the Village shall keep books and records showing the prices, rents or charges made or charged, and occupancies taxable under this Article. The Director of Finance, or his designate, shall at all reasonable times have full access to said books and records.
- H. **Exemption:** The tax imposed under this Article shall not apply to the renting or leasing of any hotel or motel accommodations to permanent residents. If hotel or motel accommodations are provided for both permanent residents and other guests, the rental obtained from the permanent residents shall not be included in the computation of the tax due.
- I. **Disposition of Proceeds of Tax:** All proceeds resulting from the imposition of the tax under this Section, including penalties, shall be paid into the Treasury of the Village, to be used solely for the purpose of promoting tourism and conventions within the Village or otherwise to attract nonresident overnight visitors to the Village.

- J. Penalty: 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 the Section, except when otherwise specifically provided, upon conviction thereof, shall be punished by a fine or not less than fifty (\$50.00) dollars nor more than seven hundred and fifty (\$750.00) dollars. Each day of violation shall constitute a separate and distinct offense.

This Ordinance shall be in full force and effect from and after its passage, approval, and publication as required by law.

PASSED THIS 7th DAY OF Feb., 2000.

AYES: Calabrese, Cherry, Collins, Smolich.

NAYS: 0

ABSENT: O'Connell, Rathbun.

APPROVED THIS 7th DAY OF Feb., 2000.


VILLAGE PRESIDENT

ATTEST:


VILLAGE CLERK