

ORDINANCE NUMBER 08 - 37

**AN ORDINANCE AMENDING TITLE III, ADMINISTRATION,
CHAPTER 35, TAXATION, ADDING A NEW SECTION 35.10
HOTEL TAX,
VILLAGE OF EAST DUNDEE, ILLINOIS**

WHEREAS, the Village of East Dundee is a home rule unit of local government under and pursuant to Section 6 of Article VII of the Constitution of the State of Illinois, has the authority to exercise any power and perform any function pertaining to its government and affairs, including but not limited to the power to regulate for the protection of the public health, safety, morals, and welfare; and

WHEREAS, the corporate authorities of the Village of East Dundee have determined that it is in the best interests of the health, safety and welfare of the residents of the Village of East Dundee that **Title III, Administration, Chapter 35, Taxation**, be amended by adding a new section **35.10, Hotel Tax**.

NOW THEREFORE BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF EAST DUNDEE, COOK AND KANE COUNTIES, ILLINOIS, AS FOLLOWS:

Section One. That **Title III, Administration, Chapter 35, Taxation**, of the Village of East Dundee Code of Ordinances is hereby amended, by adding a new section **35.10, Hotel Tax**, as follows:

A) DEFINITION:

For the purpose of this ordinance, a "hotel" is defined to include any buildings in which the public may, for a consideration, obtain living quarters, sleeping or housekeeping accommodations. This term includes motels, tourist homes or courts, lodging houses, rooming houses and apartment houses as defined in 35 ILCS 145/2.

B) HOTEL TAX:

A tax shall be levied and imposed upon the use and privilege of renting, leasing or letting of rooms in a hotel as defined by this ordinance, in the Village of East Dundee at the rate

of five percent of the gross rental receipts from such rental, leasing or letting. The ultimate incidence of and liability for payment of said tax shall be borne by the user, lessee or tenant of said rooms. The tax levied shall be in addition to any and all other taxes.

C) PAYMENT AND COLLECTION:

The owner and operator of each hotel and the person to whom the license to operate said hotel shall have been issued by the Village, shall bear jointly and severally, the duty to collect the tax from each user, lessee or tenant of rooms in such hotel or motel. Every person required to collect the tax levied by the Ordinance shall secure said tax from the user lessee or tenant of a room or rooms at the time that he collects the price, charge or rent to which it applies.

D) ADMINISTRATION AND ENFORCEMENT:

The Village Treasurer is hereby designated as the administration and enforcement officer of the tax hereby imposed on behalf of the Village. It shall be the responsibility and duty of the Village Treasurer to collect all amounts due to the village from the owners, operators and licensees of hotels in the Village of East Dundee. A sworn quarterly hotel and motel occupancy tax return shall be filed by each owner, operator or licensee of each hotel in the Village of East Dundee with the Village Treasurer, on forms prescribed by him or her, showing all receipts from each renting, leasing or letter of rooms during the preceding quarter. The dates upon which said quarterly returns are to be filed shall be provided by rules and regulations promulgated by the Village Treasurer.

Section Two. Severability. If any section, paragraph or provision of this ordinance shall be held to be invalid or unenforceable for any reason, the validity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this ordinance.

Section Three. Repeal. All ordinances, resolutions, motions or parts thereof in conflict herewith shall be and the same are hereby repealed.

Section Four. Publication. This ordinance shall be in full force and effect forthwith upon its adoption, approval and publication in pamphlet form as provided by law.

Adopted this 7th day of July, 2008, pursuant to a roll call vote as

follows:

AYES:

Ruffalo, Gormon, Carlini, Lynam,
Cichowski, Pres-O'Leary

NAYES:

ABSENT:

McHony

Approved by me this 7th day of July, 2008.

Daniel O'Leary
DANIEL O'LEARY, President

Published in pamphlet form this 8th day of July, 2008, under the authority of the President and Board of Trustees.

ATTEST:

Susan Norton
SUSAN NORTON, Village Clerk

Recorded in the Village Records on July 8, 2008.

