

3.32.020 Rate Exemption

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- A. A tax is imposed upon persons engaged in the city in the business of renting, leasing, or letting rooms in a hotel at the rate of six (6) percent of ninety-four (94) percent of the gross rental receipts from such renting, leasing, or letting; excluding, however, from gross rental receipts, the proceeds of such renting, leasing, or letting to permanent residents of that hotel.
- B. No funds received pursuant to this chapter shall be used to advertise for or otherwise promote new competition in the hotel business.
(Ord. 1987-M-72 § 1)
- C. Nothing in this chapter shall be construed to authorize a tax to be imposed upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by the State of Illinois.
- D. Persons subject to the tax imposed by this chapter may reimburse themselves for their tax liability under this chapter by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with the state tax imposed under "The Hotel Operators' Occupation Tax Act," 35 ILCS 510/1 et seq. (1992).
- E. If any hotel operator collects an amount (however designated) which purports to reimburse such operator for a hotel operators' occupation tax liability measured by receipts which are not subject to hotel operators' occupation tax, or if any hotel operator, in collecting an amount (however designated) which purports to reimburse such operator for hotel operators' occupation tax liability measured by receipt which are subject to tax under this chapter, collects more from the customer than the operators' hotel operators' occupation tax liability in the transaction is, the customer shall have a legal right to claim a refund of such amount from such operator. However, if such amount is not refunded to the customer for any reason, the hotel operator is liable to pay such amount to the comptroller.

(2018-M-32 : § 1; 1995-M-32 : § 1; 1995-M-19 : § 1; 1986-M-27 : § 1; 1983-M-17 : § 1 (part); 1982-M-65 : § 1 (part))