

88-O-13

AN ORDINANCE

Amending City Code Section 3-2-4-1 to Add Definitions for "Operator" and "Person" and Section 3-2-4-2 to Clarify the Duty to Collect the Hotel-Motel Tax

NOW BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EVANSTON, COOK COUNTY, ILLINOIS, THAT:

SECTION 1: Section 3-2-4-1 "Definitions" of the Hotel-Motel Tax Code

Section of the Evanston City Code, 2012, as amended, is hereby amended to read as follows:

(A) "Hotel" and "motel" shall mean and refer to every building or structure kept, used, maintained, advertised and held out to the public to be a place where lodging or lodging and food, or apartments, or suites, or other accommodations are offered for a consideration to guests, in which ten (10) or more rooms, apartments or suites, or other accommodations are used for the lodging or lodging and food for such guests. A building or structure, such as a convention center, or executive conference facility, not open to the public but otherwise meeting the criteria set forth in the previous sentence, shall be subject to the hotel-motel tax.

(B) "Operator" shall mean and refer to persons engaged in the business of selling or reselling the right to occupy hotel accommodations, whether on-line, in person or otherwise to the public.

(C) "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 shall mean the officers thereof.

SECTION 2: Section 3-2-4-2 "Tax Imposed" of the Hotel-Motel Tax Code

Section of the Evanston City Code, 2012, as amended, is hereby amended to read as follows:

A tax is hereby levied and imposed upon the use and privilege of renting, leasing, or letting

of rooms in a motel or hotel in the City at a rate of seven and one-half percent (7.5%) 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 herein levied shall be in addition to any and all other taxes. It shall be the duty of every owner, manager, and/or operator of hotel or motel accommodations to secure said tax from the user, lessee or tenant of the hotel or motel accommodations and issue payment to the City.

SECTION 3: The findings and recitals contained herein are declared to be prima facie evidence of the law of the City and shall be received in evidence as provided by the Illinois Compiled Statutes and the courts of the State of Illinois.

SECTION 4: All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 5: This Ordinance 88-O-13 shall be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

SECTION 6: If any provision of this Ordinance 88-O-13 or application thereof to any person or circumstance is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Ordinance 88-O-13 that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Ordinance 88-O-13 is severable.

Introduced: September 9, 2013

Approved:

Adopted: September 23, 2013

September 25, 2013

Elizabeth B. Tisdahl
Elizabeth B. Tisdahl, Mayor

Attest:

Rodney Greene
Rodney Greene, City Clerk

Approved as to form:

Michelle Masonup
~~W. Grant Farrar, Corporation Counsel~~
Michelle Masonup, Deputy City Attorney