

ORDINANCE NO. 23-26

**AN ORDINANCE AMENDING TITLE 3, BUSINESS REGULATIONS,
CHAPTER 11, OCCUPATION TAXES, SECTION 3-11-5, HOTEL TAX,
OF THE VILLAGE OF MANTENO MUNICIPAL CODE**

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BE IT ORDAINED by the President and Board of Trustees of the Village of Manteno, as follows:

Section 1

That Title 3, Business Regulations, Chapter 11, Occupation Taxes, of the Village of Manteno Municipal Code, be amended by adding Section 3-11-5, Hotel Tax, to read as follows:

3-11-5: HOTEL TAX.

(A) Definitions. The following words, terms and phrases, as used in this section, shall have the following meanings ascribed to them unless the context clearly indicates a different meaning:

Hotel means any building or buildings in which the public may, for a consideration, obtain living quarters, sleeping or housekeeping accommodations. The term includes, but is not limited to, inns, motels, tourist homes or courts, lodging houses, rooming houses and apartment houses, retreat centers, conference centers, and hunting lodges.

Operator means any person operating a hotel.

Occupancy means the use or possession, or the right to the use or possession, of any room or rooms in a hotel for any purpose, or the right to the use or possession of the furnishings or to the services and accommodations accompanying the use and possession of the room or rooms.

Room or *rooms* means any living quarters, sleeping or housekeeping accommodations.

Permanent resident means any person who occupied or has the right to occupy any room or rooms, regardless of whether or not it is the same room or rooms, in a hotel for at least thirty (30) consecutive days.

Rent or *rental* means the consideration received for occupancy, valued in money, whether received in money or otherwise, including all receipts, cash, credits and property or services of any kind or nature.

Person means any natural individual, firm, partnership, association, joint stock

company, joint adventure, public or private corporation, limited liability company, or a receiver, executor, trustee, guardian or other representative appointed by order of any court.

Village means the Village of Manteno, Kankakee County, Illinois.

Village Clerk means the Village Clerk of the Village.

(B) Tax Levied. A tax is levied and imposed upon all persons engaged in the renting, leasing, or letting of hotel rooms within the Village at a rate of five percent (5.00%) of the gross rental receipts therefor for each twenty-four (24) hour period or fraction thereof. The tax levied shall be paid by the operator and shall be in addition to any and all other taxes and charges that may be imposed by law. Operators may reimburse themselves for the tax liability by separately stating such tax as an additional charge on the invoice to the user, which charge may be stated in combination and in a single amount with tax imposed under 35 ILCS 145/1, *et seq.* The tax imposed herein shall not apply to permanent residents of the hotel.

(C) Record Retention and Inspection. Each operator shall prepare and maintain records of every occupancy and of all rent paid, charged, or due thereon and of the tax payable pursuant to this section. The records shall be maintained and preserved for at least three (3) years. Such records shall be available for inspection and examination for any proper purpose at any reasonable time upon demand by the Village Clerk or a duly authorized agent or employee of the Village.

(D) Returns and Payment. Each operator shall file with the Village Clerk a sworn tax return by the 20th of each month showing the total gross rental receipts from the rental of rooms in the hotel and all taxes payable from such hotel in the preceding month. The operator shall remit to the Village full payment of all taxes due for the period to which the tax return applies at the time of filing of such return. If for any reason a tax is not paid when due, a penalty shall be imposed at the rate of two percent (2%) of the unpaid tax liability per thirty-day period, or portion thereof.

(E) Penalty. Any person found to be in violation of any provision of this section shall be subject to a fine of not less than two hundred fifty dollars (\$250.00) nor more than seven hundred fifty dollars (\$750.00). Each violation, or day said violation is permitted to continue, shall constitute a separate offense. Nothing in this section shall be interpreted to limit the remedies or penalties available to the Village.

(F) Disposition of Funds. All taxes and penalties received by the Village pursuant to this section shall be expended to promote tourism and conventions within the Village or otherwise to attract nonresident overnight visitors to the Village.

Section 2

If any section, paragraph, clause, or provision of this ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this ordinance.

Section 3

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed insofar as they conflict herewith.

Section 4

This ordinance shall be in full force and effect on July 1, 2024, after its passage, approval, and publication. This ordinance is authorized to be published in pamphlet form.

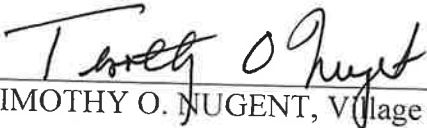
PASSED by the Board of Trustees of the Village of Manteno, Illinois and deposited in the office of the Village Clerk this 15th day of APRIL, 2024.

DEPOSITED with the Village Clerk this 15th day of APRIL, 2024.



ROBIN BATKA, Village Clerk

APPROVED by me this 15th
day of April, 2024.



TIMOTHY O. NUGENT, Village President

I DO HEREBY CERTIFY that this Ordinance was, after its passage and approval, published in pamphlet form by authority of the Village of Manteno, in accordance with law, this 15th day of April, 2024.



ROBIN BATKA, Village Clerk