



Hotel/Motel Tax Return

Pursuant to Village Code 23A-6

The Village of Oak Park
Finance Department
123 Madison Street
Oak Park, Illinois 60302-4272

708.358.5460
Fax 708.383.6692
TTY 708.383.0048
finance@oak-park.us

For the month of _____ 20 _____

1. Business Name

2. Business Address

3. City/State/Zip

4. Telephone

5. Mailing Address (if different from business address)

6. Federal Identification Number (FIN)

CALCULATE REMITTANCE

7. Total Receipts from rental/leasing/letting \$ _____

8. Less: a. State Taxes Paid (_____)
b. Receipts from Long-Term Guests (_____)
c. Local Tax Collected (_____)

9. Subtotal \$ _____

10. Local Tax 4% (.04 x Line 9) \$ _____

11. Minus Administrative Fee (_____)
(Line 10 x .02)

12. Net Due \$ _____
(Subtract Line 11 from Line 10)

I declare that I have examined this return and to the best of my knowledge and believe it is true and correct.

Signature

Title

Date

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- 1. TAX IMPOSED:** A tax is hereby levied and imposed upon the use and privilege of renting, leasing or letting of rooms in a hotel or motel in the Village at a rate of four percent (4%) of the gross rental receipts from such rental, leasing or letting. The ultimate incidence or and liability for payment of said tax shall be in addition to any and all other taxes.
 - 2. COLLECTION OF TAX:** The owner and operator of each hotel and/or motel and the person who operates said hotel or motel shall bear jointly and severally the duty to act as trustee for and account of the Village and to collect the tax from each user, lessee or tenant of rooms in such hotel or motel and to pay over to the Village Finance Director the tax under procedures prescribed by the Village Finance Director or as otherwise set forth in this Article; provided, however, that the person collecting the tax as trustee for and account of the Village, may retain two percent (2%) of the tax due as compensation for services rendered in the collection and payment of such tax. Every person required to collect the tax levied by ordinance shall secure said tax from the user, lessee or tenant of a room or rooms at the time that such person collects the price, charge or rent to which it applies. The monthly return for each completed calendar month shall be due within fifteen (15) days of the completion of the calendar month. A separate return shall be filed for each place of business within the Village regardless of ownership.
 - 3. REGISTRATION AND RECORDS:** The Chief Financial Officer (CFO), or the CFO's authorized representative, may enter the premises of any hotel or motel for inspection and examination of records in order to effectuate the proper administration of this Chapter, and to assure the enforcement of the collection of the tax imposed. It shall be unlawful for any person to prevent, hinder, or interfere with the CFO or the CFO's authorized representative in the discharge of the CFO's duties in the performance of this Chapter. It shall be the duty of every owner to keep accurate and complete books and records to which the CFO, or the CFO's authorized representative, shall at all times have full access, which records shall include a daily sheet showing the number of hotel or motel rooms rented during the twenty four (24) hour period, including multiple rentals of the same hotel or motel room where such shall occur and the actual hotel or motel tax receipts collected for the date in question.
 - 4. LATE PAYMENTS:** If for any reason any tax is not paid when due, a penalty at the rate of two percent (2%) per thirty (30) day period, or portion thereof, from the day of delinquency shall be added and collected.
 - 5. PROCEEDS TO BE PAID TO VILLAGE FINANCE DIRECTOR:** All proceeds resulting from the imposition of the tax under this Article, including penalties shall be paid to the Finance Department of the Village of Oak Park and shall be credited to and deposited in the General Fund of the Village.
 - 6. FAILURE TO PAY TAX:** 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 this Article, except when otherwise specifically provided, upon conviction thereof shall be punished by a fine of not less than one hundred dollars (\$100.00) and not more than five hundred dollars (\$500.00). Each day of violation shall constitute a separate and distinct offense.
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