

VILLAGE OF DOWNERS GROVE
COUNCIL ACTION SUMMARY

INITIATED: Director of Finance **DATE:** April 2, 2002
(Name)

RECOMMENDATION FROM: _____ **FILE REF:** _____
(Board or Department)

NATURE OF ACTION:

- Ordinance
- Resolution
- Motion
- Other

STEPS NEEDED TO IMPLEMENT ACTION:

Motion to Adopt "AN ORDINANCE AMENDING THE HOTEL TAX RATE", as presented.



SUMMARY OF ITEM:

Adoption of the attached ordinance will increase the tax issued for hotel rentals from 3.5% to 4.5%.

RECORD OF ACTION TAKEN:

ORDINANCE NO. _____

AN ORDINANCE AMENDING THE HOTEL TAX RATE

BE IT ORDAINED by the Council of the Village of Downers Grove, in DuPage County, Illinois, as follows: (Additions are indicated by shading; deletions by ~~strikeout~~.)

SECTION 1. That Section 21-601 of the Downers Grove Municipal Code is hereby amended as follows:

21-601. Tax; Incidence; Payment; Collection.

1. Tax Imposed: A tax is hereby levied and imposed upon the use and privilege of renting, leasing or letting a Hotel Room within the Village. The tax shall be at the rate of ~~three~~^{four} and one-half percent (~~3.5~~^{4.5}%) of the gross rental receipts.

2. Incidence of Tax: The ultimate incidence of and liability for payment of the tax is to be borne by the person who seeks the privilege of occupying the Hotel Room, such person hereinafter referred to as renter.

3. Payment of Tax: The tax herein levied shall be paid in addition to any and all other taxes and charges. It shall be the duty of the Owner of every Hotel to secure the tax from the renter of the Hotel Room and to pay the tax over to the Village under the procedures prescribed by the Director, or as otherwise provided in this Article.

4. Collection: Every person required to collect the tax levied by this Article shall secure the tax from the renter at the time he collects the rental payment for the Hotel Room. The amount due under the tax provided in this Article shall be stated separately upon the invoice, receipt or other statement or memorandum given to the renter at the time of payment.

SECTION 2. That all ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 3. That this ordinance shall be in full force and effect as of August 1, 2002 in the manner provided by law.

Mayor

Passed:
Published:
Attest: _____
Village Clerk