## **ORDINANCE 17,311**

## AN ORDINANCE AMENDING CHAPTER 27 OF THE CODE OF THE CITY OF PEORIA PERTAINING TO THE HOTEL OR MOTEL ROOM RENTAL USE OR PRIVILEGE TAX

**WHEREAS,** the City of Peoria, Illinois is a home rule municipality pursuant to Article VII, Section 6 of the Illinois Constitution of 1970; and

**NOW, THEREFORE, BE IT ORDAINED** by the City Council of the City of Peoria, Illinois as follows:

**Section 1**. There shall be added to the Code of the City of Peoria the following underlined words and deleting the following stricken words in Article VII of Chapter 27 of the Code of the City of Peoria pertaining to the Hotel or Motel Room Rental Use or Privilege Tax:

## Article VII. Hotel or Motel Room Rental Use or Privilege Tax

Sec. 27-147. - Tax.

- (a) There is hereby levied and imposed upon the use and privilege of renting a hotel or motel room within the city a tax of five seven percent of the rental or leasing charge for each such hotel and motel room rented for each 24-hour period or any portion thereof; provided, however, that the tax shall not be levied and imposed upon any person to rent a hotel or motel room for use by the same natural person or persons for more than 30 consecutive days or to a person who is an employee of the same hotel or motel; the tax imposed herein is applicable to the first 30 days of a hotel or motel room rental which extends beyond 30 days.
- (a.1) In addition to the above, and for all other purposes of this article, there is hereby levied and imposed a one percent tax to be credited to a tourism and event development fund.
- (b) The ultimate incident of and liability for payment of such tax shall be borne by the person who seeks the privilege of occupying any such hotel or motel room, such person hereinafter referred to as "renter."
- (c) 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, manager or operator of every hotel or motel to act as trustee for and on account of the city, and to secure such tax from the renter of the hotel or motel room and pay over to the city comptroller such tax under procedures prescribed by the city comptroller or as otherwise provided in this article.
- (d) Every person required to collect the tax levied by this article shall secure such tax from the renter at the time he collects the rental payment for the hotel or motel room. Upon the invoice receipt or other statement or memorandum, if the rent is given to the renter at the time of payment, the amount due under the tax provided in this article shall be stated separately on such documents.

## PASSED BY THE CITY COUNCIL OF THE CITY OF PEORIA, ILLINOIS this $\_8 \pm h$ day

APPROVED:

ATTEST:

City Clerk

**EXAMINED AND APPROVED:** 

**Corporation Counsel**