Passed: July 18, 2011 Signed: July 28, 2011

ORDINANCE NO. 2011-07-084

## AN ORDINANCE AMENDING URBANA CITY CODE CHAPTER TWENTY-TWO, SECTION 22-61

(Increasing Hotel/Motel Use Tax)

WHEREAS, the City of Urbana ("City") is an Illinois home rule unit of local government under the Illinois Constitution, 1970, Article VII, Section 6; and

WHEREAS, as an Illinois home rule unit of local government, the City may exercise any power and perform any function pertaining to its government and affairs, including the power to tax; and

WHEREAS, the City Council heretofore has enacted Urbana City Code Chapter 22, Article V, establishing a hotel/motel use tax; and

WHEREAS, the City Council finds that the best interests of the City are served by amending said Article.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF URBANA, ILLINOIS, as follows:

Section 1. Urbana City Code Chapter 22, "Taxation," Article V, "Hotel/Motel Use Tax," Section 22-61, is hereby amended and as amended shall read as follows:

Sec. 22-61. 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 six (6) percent of the rental or leasing charge for each such hotel and motel room rented for each twenty-four-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 more than thirty (30) consecutive days who works or lives in the same hotel or motel.
- (b) The ultimate incident of and liability for payment of said tax shall be borne by the person who seeks the

privilege of occupying any such hotel or motel room, said 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 said tax from the renter of the hotel or motel room and pay over to the city collector said 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 said tax from the renter at the time he/she collects the rental payment for the hotel or motel room. Upon the invoice receipt or other statement or memorandum of the rent given to the renter at the time of payment, the amount due under the tax provided in this article shall be stated separately on said documents.

(Ord. No. 8081-117, § 1, 5-18-81; Ord. No. 8182-2, § 1, 7-6-81; Ord. No. 8283-83, § 1, 5-2-83; Ord. No. 8384-5, 8-15-84; Ord. No. 8485-45, § 1, 12-17-84)

Section 2. This ordinance will take effect on October 1, 2011.

Section 3. Those sections, paragraphs, and provisions of the Urbana City Code that are not expressly amended or repealed by this Ordinance are hereby re-enacted, and it is expressly declared to be the intention of this Ordinance not to repeal or amend any portions of the Urbana City Code other than those expressly set forth as amended or repealed in this Ordinance. The invalidity of any section or provision of this Ordinance hereby passed and approved shall not invalidate other sections or provisions thereof.

Section 4. This Ordinance shall not be construed to affect any suit or proceeding pending in any court, or any rights acquired, or a liability incurred, or any cause or causes of action acquired or existing prior to the effective date of this Ordinance; nor shall any right or remedy of any character be lost, impaired, or affected by this Ordinance.

Section 5. The City Clerk is directed to publish this Ordinance in pamphlet form by authority of the corporate authorities, and this Ordinance shall be in full force and effect as provided in Section 2 herein.

This Ordinance is hereby passed by the affirmative vote, the "ayes" and "nays" being called, of a majority of the members of the Council of the City of Urbana, Illinois, at a meeting of said Council.

PASSED by the City Council this <u>18th</u> day of <u>July</u>
2011 .

AYES:

Bowersox, Jakobsson, Dewiso Marlin, Roberts, Smyth

28th moday

NAYS:

Stevenson

ABSTAINS:

D. Clark, City Clerk

APPROVED by the Mayor this \_

July

2011 .

Laurel Lunt Prussing, Mayor By: Charles A. Smyth, Mayor Pro-tem