

VILLAGE OF GURNEE

2022 - 66

**AN ORDINANCE AMENDING CHAPTER 74 ARTICLE 6 OF THE GURNEE MUNICIPAL
CODE RELATED TO THE VILLAGE'S HOTEL OR MOTEL OCCUPANCY TAX**

ADOPTED BY THE PRESIDENT AND BOARD OF TRUSTEES

OF THE

VILLAGE OF GURNEE, ILLINOIS

ON

November 28, 2022

Published in pamphlet form by authority of the Village Board of the
Village of Gurnee, Lake County, Illinois,
This 29th day of November 2022.

THOMAS B HOOD	President	JEANNE BALMES	Trustee
ANDY HARRIS	Clerk	GREG GARNER	Trustee
BRYAN WINTER	Attorney	QUIN O'BRIEN	Trustee
		CHERYL G. ROSS	Trustee
		KAREN THORSTENSON	Trustee
		KEVIN WOODSIDE	Trustee

2022 - _____

AN ORDINANCE AMENDING CHAPTER 74 ARTICLE 6 OF THE GURNEE MUNICIPAL CODE RELATED TO THE VILLAGE'S HOTEL OR MOTEL OCCUPANCY TAX

WHEREAS, the Village of Gurnee (hereinafter "the Village") is a home rule unit of government pursuant to Section 6(a), Article VII of the 1970 Illinois Constitution; and,

WHEREAS, pursuant to Chapter 74, Article 6 of the Gurnee Municipal Code, the Village currently sets forth regulations regarding the calculation and collection of Hotel or Motel Occupancy Tax within the Village; and,

WHEREAS, the Village seeks to enhance collection procedures related to the enforcement of the Village's Hotel or Motel Occupancy Tax Ordinance; and,

WHEREAS, the corporate authorities of the Village of Gurnee find that the below Municipal Code amendments are in the best interests of the Village, its residents and the public.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND THE BOARD OF TRUSTEES OF THE VILLAGE OF GURNEE, LAKE COUNTY, ILLINOIS, IN THE EXERCISE OF ITS HOME RULE POWERS, AS FOLLOWS:

SECTION I: The above recitals are incorporated into this Ordinance and shall have the same force and effect as though fully set forth herein.

SECTION II: That Chapter 74, Section 157 is hereby renumbered to become Section 158 and that Section 157 shall be added and shall state as follows (single underlines, denote inserted language and strikethroughs, denote deleted language):

Sec. 74-157. – Determination of Tax, if no return filed.

- (a) If the owner or owners of any hotel or motel fails to file a tax return under this Article, the Village Finance Director shall make an estimate of the amount of taxes owed. An estimate shall be made for each period or periods for which no tax return has been filed and shall be based upon information available to the Finance Director.
- (b) In the event that the Finance Director makes a determination that a tax payment or payments are properly due and owing and have not been remitted in full, the Finance Director shall issue a written notice of tax assessment determination to the hotel or motel owner or owners. The hotel or motel owner(s) shall pay the tax assessment or file an appeal or protest of the assessment within 30 days of the date of the tax assessment determination. The appeal shall be conducted in accordance with Division 10, Chapter 2, et.seq. of the Gurnee Municipal Code. Any decision of a Hearing Officer pursuant to this Article is subject to review under the Illinois Administrative Review Law, 735 ILCS 5/3-101, et. seq.

Sec. 74-1578. – Penalties.

- (a) When an owner(s) of a hotel or motel fails to file any return or to pay the full amount of the tax imposed by this Ordinance, a penalty shall be added to the tax in the amount of 5% of the tax amount owed, if the failure to file a return or pay is for not more than thirty (30) days. An additional penalty of 5% shall be added for each additional thirty (30) days or fraction of thirty (30) days for which the failure to file a return or make full payment continues. The penalty for any single violation under this section shall not exceed 25% in the aggregate for each return that is not filed or paid in full. The penalty imposed herein shall be in addition to the tax, any other penalties and the interest on the unpaid tax as set forth in this Article.
- (b) ~~Any owners person found guilty of who violate violating, disobey-disobeying, omit emitting, neglect neglecting or refuse 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 \$200.00 nor more than as provided in section 1-11 or the first offense and not less than as \$300.00 nor more than provided in section 1-11 for the second and each subsequent offense, in any 180-day period; provided, however, that all actions seeking the imposition of fines only shall be filed as quasi-criminal actions subject to the provisions of the state code of civil procedure. A separate and distinct offense shall be regarded as committed each day upon which such person shall continue any such violation, or permit any such violation to exist after notification thereof.~~
- (c) Failure to collect, remit, report or pay any Hotel or Motel Occupancy Tax shall be grounds for the suspension, revocation and/or non-renewal of a hotel license under Chapter 22-300 et. seq. of this Code. Repeated offenses in excess of three within any 180-day period may also be punishable as a misdemeanor by incarceration in the county jail for a term not to exceed six months under the procedure set forth in section 1-2-1.1 of the Illinois Municipal Code (65 ILCS 5/1-2-1.1) and under the provisions of the Illinois Code of Criminal Procedure (725 ILCS 5/100-1 et seq.) in a separate proceeding. A separate and distinct offense shall be regarded as committed each day upon which such person shall continue any such violation, or permit any such violation to exist after notification thereof.

SECTION III: Nothing in this Ordinance shall be construed to affect any suit or proceedings pending in any court, or any rights acquired, or liability incurred, or any cause or causes of action arising, acquired or existing under any act or ordinance or portion thereof hereby repealed or amended by this ordinance; nor shall any just or legal right, claim, penalty or remedy of any character of the corporate authority existing on the effective date hereof be lost, impaired or affected by this Ordinance.

SECTION IV: If any provision, clause, sentence, paragraph, section, or part of this ordinance or application thereof to any person, firm, corporation, public agency or circumstance, shall, for any

reason, be adjudged by a court of competent jurisdiction to be unconstitutional or invalid, said judgment shall not affect, impair or invalidate the remainder of this ordinance and the application of such provision to other persons, firms, corporation, or circumstances, but shall be confined in its operation to the provision, clause, sentence, paragraph, section, or part thereof directly involved in the controversy in which such judgment shall have been rendered and to the person, firm, corporation, or circumstances involved. It is hereby declared to be the legislative intent of the corporate authorities that this ordinance would have been adopted had such unconstitutional or invalid provision, clause, sentence, paragraph, section, or part thereof not been included.

SECTION V: That this Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as required by law.

Passed this 28th day of November 2022

	Ayes:	Nays:	Absent/Abstain:
Jeanne E. Balmes	<u> X </u>	<u> </u>	<u> </u>
Greg Garner	<u> X </u>	<u> </u>	<u> </u>
Quin O'Brien	<u> X </u>	<u> </u>	<u> </u>
Cheryl G. Ross	<u> X </u>	<u> </u>	<u> </u>
Karen Thorstenson	<u> X </u>	<u> </u>	<u> </u>
Kevin Woodside	<u> X </u>	<u> </u>	<u> </u>

APPROVED:

By:



THOMAS B. HOOD, Village President

Date:

11-28-22

ATTEST:

By:



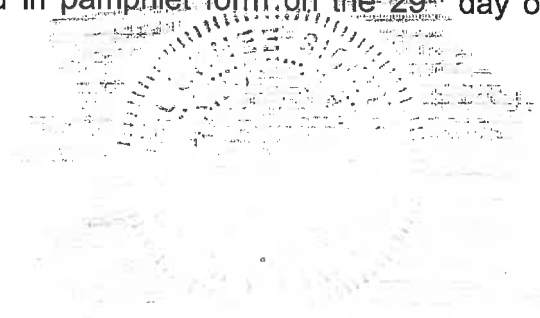
ANDY HARRIS, Village Clerk

Presented and read, or reading having been waived, at a duly convened meeting of the Corporate Authorities on November 28, 2022.

I hereby certify that the above ordinance was published in pamphlet form on the 29th day of November 2022, as provided by law.



ANDY HARRIS, Village Clerk



STATE OF ILLINOIS)
) **SS.**
COUNTY OF LAKE)

CERTIFICATE

I, ANDY HARRIS, certify that I am the duly elected and acting municipal clerk of the Village of Gurnee, Lake County, Illinois.

I certify that on the 28th day of November 2022, the Corporate Authorities of such municipality passed and approved Ordinance 2022 - 66, entitled, "**AN ORDINANCE AMENDING CHAPTER 74 ARTICLE 6 OF THE GURNEE MUNICIPAL CODE RELATED TO THE VILLAGE'S HOTEL OR MOTEL OCCUPANCY TAX**" which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 2022 - 66, including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was posted in the municipal building, commencing on the 29th day of November 2022, and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the municipal clerk.

Dated at Gurnee, Illinois, this 29th day of November 2022.



ANDY HARRIS, Village Clerk

