Ordinance of the County Board of Kankakee County, Illinois

RE: AN ORDINANCE AMENDING THE DEFINITION OF HOTEL

WHEREAS, 55 ILCS 5/5-1030 allows for Kankakee County to impose a tax upon all persons engaged in the business of renting, leasing or letting rooms in a hotel as defined in the Hotel Operator’s Occupation Tax Act; and,

WHEREAS, the State of Illinois passed Public Act 100-213, which among other things, redefined the definition of “hotel” ; and,

WHEREAS, currently Kankakee County is a part of an intergovernmental agreement with the cities of Kankakee and Momence as well as the villages of Manteno, Bourbonnais and Bradley to collect this hotel tax and distribute the revenue as defined within the intergovernmental agreement; and,

WHEREAS, Section 50, Chapter 66 of the Kankakee County Code defines “hotel” as it was previously defined in State law; and,

WHEREAS, at the Executive Committee Meeting of August 28, 2018, after review, discussion, and consideration, recommends the amendment of Section 50, Chapter 66 within the Kankakee County Code to mirror the State definition and such section shall read:

Section 50-66- Definitions

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Hotel or motel means any building or buildings in which the public may, for a consideration, obtain living quarters, sleeping or housekeeping accommodations. The term includes, but is not limited to, inns, motels, tourist homes or courts, lodging houses, rooming houses and apartment houses, retreat centers, conference centers, and hunting lodges.

Occupancy means the use or possession, or the right to the use or possession, of any room or rooms in a hotel or motel for any purpose, or the right to the use or possession of the furnishings or to the services and accommodations accompanying the use and possession of the room.

Operator means any person operating a hotel or motel.

Permanent resident means any person who occupied or has the right to occupy any room in a hotel or motel for at least 30 consecutive days.

Person means any natural individual, firm, partnership, association, joint stock company, joint adventure, public or private corporation, limited liability company, sole proprietorship, or a receiver, executor, trustee, guardian or other representative appointed by order of any court.
Rent and rental mean the consideration received for occupancy, valued in money, whether received in money or otherwise, including all receipts, cash, credits and property or services of any kind or nature.

Room and rooms mean any living quarters, sleeping or housekeeping accommodations.

NOW, THEREFORE, BE IT ORDAINED by the Kankakee County Board after review, discussion and consideration that Section 50, Chapter 66 of the Kankakee County Code read:

Section 50-66- Definitions

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Room and rooms mean any living quarters, sleeping or housekeeping accommodations.

PASSED and adopted this 9th day of October, 2018

Andrew H. Wheeler, County Board Chairman

ATTEST:

Dan Hendrickson, County Clerk