



**HOTEL/MOTEL ACCOMMODATIONS
QUARTERLY TAX RETURN**

Office of the City Clerk - Business Services
150 W Jefferson St
Joliet, IL 60432-4158
Office: 815-724-3905 Fax: 815-724-3904
E-Mail: businessservices@jolietcity.org
Website: www.cityofjoliet.info

If the business has been closed, sold to a new entity or no longer incurs liability for taxes to the City of Joliet, please complete the following:

Date of Final Tax Return: _____
Date Business Closed: _____
Date Business Sold: _____
Old/Closing Owner Information:
Name: _____
Address: _____
Phone Number: _____
New Owner Information:
Name: _____
Address: _____
Phone Number: _____
E-Mail: _____

TO PAY BY CREDIT CARD:

MasterCard: ___ VISA: ___ Discover: ___
Account No. ___ - ___ - ___ - ___
Expiration Date: ___/___ Security Code: ___
Name and billing address on account:

Signature

MAKE CHECKS PAYABLE TO: CITY OF JOLIET

MAIL TO: City of Joliet - Taxes
150 W Jefferson St
Joliet, IL 60432-4158

Local business name and address in City of Joliet corporate limits:

Business Phone Number: _____

TAX RETURN FOR (circle one): **November-January**
February-April **May-July** **August-October**

Illinois State Tax Number (IBT)
_____ - _____ - _____

COMPUTATION OF TAXES – Hotel/Motel

- 1) Gross charges for all rentals/occupants _____
- 2) Less permanent resident rental charges – **attach worksheet** _____
- 3) Taxable receipts (difference of line 1 - line 2) _____
- 4) **Tax Due** (line 3 x 7% or 0.07) _____
- 5) Late filing interest 2% per month (line 4 x 2% or 0.02) _____
- 6) Late filing penalty 5% (line 4 x 5% or 0.05) _____
- 7) Late payment penalty 5% (line 4 x 5% or 0.05) _____
- 8) **Total amount due** (sum of lines 4 - 7) _____

Taxes are due at the City of Joliet offices no later than the last day of the following month.

Under penalties provided by Ordinance, the undersigned certifies that this return is true and accurate and is taken from the books and records of the business for which the return is filed.

Name: _____
Address: _____
Phone Number: _____

Signature _____ Date _____



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PERMANENT RESIDENT WORKSHEET

In accordance with Chapter 28, Articles 7 and 17 of the Joliet City Code of Ordinances, a seven percent (7%) municipal tax is imposed on the gross charge for the use or occupancy of a hotel or motel accommodation and is paid directly to the City of Joliet on a quarterly basis. In addition, the hotel or motel must retain records which document the prices and charges for all rooms and occupancies and records which may establish eligibility for a claimed exemption (sign lease agreements). The tax is required to be collected from the customer and listed as a separate charge on the customers receipt.

A *permanent resident* shall mean a tenant who, by written lease, has been granted a real interest in a specific hotel/motel accommodation by a landlord for a term of not less than one month.

According to Chapter 28, Article 7, Section 28-88: Exemptions, may apply under certain situations as they relate to permanent residents as follows: "The tax imposed under this article shall not apply to the occupancy of a specific room by a permanent resident, but only if all of the following conditions are met:

1. The permanent resident actually occupied, or had the right to occupy, the room during the entire reporting period.
2. The specific room occupied by the permanent resident was not occupied on a non-leasehold basis at any time during the reporting period for which the exemption is claimed; and
3. The permanent resident did not assign, sublease or otherwise transfer a real interest in the room during the reporting period for which the exemption is claimed.

In addition, a hotel owner, manager or operator may only claim an exemption for occupancies by permanent residents if all of the following conditions are met:

- a) Less than half of the rooms of the facility were available for occupancy on a non-leasehold basis on any day during the reporting period for which the exemption is claimed; and
- b) More than half of the rooms of the facility were actually occupied by Permanent Residents or were vacant each day of the reporting period for which the exemption is claimed; and
- c) The facility does not operate as a "hotel" within the meaning of Section 7 of the Innkeeper Protection Act (740 ILCS 90/7), as amended.

All of the following questions must be answered and any supplemental information must be submitted in order to be eligible for the exemption as stated above and listed on "2" under the "Computation of Taxes – Hotel/Motel."

1. Was the facility operated as a "hotel" as defined by the *Innkeeper Protection Act* during the reporting period?
Yes: _____ No: _____
If yes, not eligible for exemption.
2. Were less than half of the rooms of the facility available for occupancy on a non-leasehold basis on any day during the reporting period?
Yes: _____ No: _____
If no, not eligible for exemption.
3. Were more than half of the rooms of the facility actually occupied by Permanent Residents or were vacant each day of the reporting period?
Yes: _____ No: _____
If no, not eligible for exemption.
4. Total Number of Rooms in Facility: _____
5. Total Number of Rooms Leased in Writing to Permanent Residents for entire Quarter: _____
List unit numbers occupied by Permanent Residents for the entire Quarter:
