

ARTICLE VIII

Tax Upon the Use and Privilege of Renting a Hotel or Motel Room
[Adopted by Ord. No. 2002-93; amended by Ord. No. 2014-21; Ord. No. 2017-28;
11-28-2022 by Ord. No. 2022-118]

§ 39-801. [Ch. 39, Sec. 25] Definitions.

For the purpose of this article, whenever any of the following words, terms, or definitions are used herein, they shall have the meaning ascribed to them in this section:

FACILITATOR — Any person who provides a means through which a person, owner, operator, or operator's agent may offer a hotel room or motel room for rent, regardless of whether the rental or leasing charge is transferred through or processed by such facilitator, or by a separate entity.

HOTEL ROOM or MOTEL ROOM — A room within a structure kept, used or maintained, offered, advertised or held out to the public to be an inn, motel, hotel, apartment hotel, short-term residential unit, lodging house, or other place where sleeping or rooming accommodations are furnished for lease or rent, whether with or without meals. One room offered for rental with or without an adjoining bath shall be considered as a single hotel or motel room.

OWNER/OPERATOR — Any person having an ownership interest in, or conducting the operation of, a hotel or motel room, or receiving the consideration for the rental of such hotel or motel room.

PERSON — Any natural person, trustee, court-appointed representative, syndicate, association, partnership, firm, club, company, corporation, business trust, institution, agent, government corporation, municipal corporation, district or other political subdivision, contractor, supplier, vendor, vendee, operator, user or owner, or any officers, agents, employees or other representative, acting either for himself/herself/themselves or for any other person in any capacity, or any other entity recognized by law as the subject of rights and duties. The masculine, feminine, singular, plural or nonbinary is included in any circumstance.

SHORT-TERM RESIDENTIAL UNIT — All or part of a dwelling within the City that is rented to individuals or families who occupy overnight accommodations for a period of less than 30 days.

§ 39-802. [Ch. 39, Sec. 26] Tax.

- A. There is hereby levied and imposed a tax of 6% of the rent charged for the privilege and use of renting a hotel or motel room within the City of Bloomington for each twenty-four-hour period or any portion thereof for which a daily room charge is made; provided, however, that the tax shall not be levied and imposed upon any person who rents a hotel or motel room for more than 30 consecutive days or to a person who works and lives in the same hotel or motel.
- B. The ultimate incidence of and liability for payment of said tax is to be borne by the person who seeks the privilege of occupying the 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, operator or facilitator of every hotel or motel to secure said tax from the renter of the motel or hotel room and to pay over to the Finance Department or any authorized representative of his office said tax under procedures prescribed by the Finance Department, or as otherwise provided in this article.
- D. Every person required to collect the tax levied by this ordinance shall secure said 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 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.

§ 39-803. [Ch. 39, Sec. 27] Books and records.

The Finance Director, or his authorized representative, may enter the premises of any hotel or motel for inspection and examination of books and records in order to effectuate the proper administration of this article, and to assure the enforcement of the collection of the tax imposed. It shall be unlawful for any person to prevent, hinder, or interfere with the Finance Director or his authorized deputy or representative in the discharge of his duties in the performance and enforcement of this article. It shall be the duty of every owner, operator or facilitator to keep accurate and complete books and records to which the Finance Director or his authorized representative, shall at all times have full access, which records shall include a daily sheet showing: (1) the number of hotel or motel rooms rented during the twenty-four-hour period, including multiple rentals of the same hotel or motel room where such shall occur, and (2) the actual hotel or motel tax receipts collected for the date in question.

§ 39-804. [Ch. 39, Sec. 28] Transmittal of tax revenue.

- A. The owner or owners of each hotel or motel room within the City of Bloomington shall file tax returns showing tax receipts received with respect to each hotel and motel room during each one calendar month period commencing on and including January 1, and for each successive calendar month period thereafter prescribed by the City Treasurer. The returns shall be due on or before the 25th day of the calendar month succeeding the end of the monthly filing period and the returns shall indicate for what period the return is to be filed; i.e., return for January tax receipts due on or before the 25th day of February. The returns shall be due on or before the 25th day of the calendar month succeeding the end of the monthly filing period, and the returns shall indicate for what period the return is to be filed; i.e., return for January tax receipts is due on or before the 25th day of February.
- B. The first taxing period for the purpose of this amended ordinance shall be January 1, 2023, and the tax return payment for such period shall be due on or before the 25th day of February, 2023.
- C. The owner or owners filing tax returns will be entitled to withhold from tax

collections a service fee equal to 1% of the amounts collected and timely remitted to the Department.

§ 39-805. [Ch. 39, Sec. 29] Collection.

Whenever any person shall fail to pay any tax as herein provided or required, or to file any tax return, the penalties, interest, and collection procedures set forth in Article XV shall apply in addition to any other rights and remedies provided to the City by law or ordinance.

§ 39-806. [Ch. 39, Sec. 30] Proceeds of tax and fines.

All proceeds resulting from the imposition of the tax under this article, including penalties, shall be transferred to the City General Fund to be retained until lawfully appropriated and expended by ordinance by the City Council of the City of Bloomington.

§ 39-807. [Ch. 39, Sec. 31] Penalties.

Any person found to have violated this article through failing to pay, collect, remit, or report the hotel or motel tax or who otherwise fails to comply with the requirements of this article shall be punished by a fine of not less than \$100 and not more than \$500 for each violation. Each day upon which a tax remains unpaid after it is due shall be considered a separate violation.

§ 39-808. [Ch. 39, Sec. 32] Severability.

If any provision of this article, or the application thereof to any person or circumstances, is held invalid, the remainder of this article and the application of such provisions to other persons or circumstances shall not be affected thereby.

§ 39-809. [Ch. 39, Sec. 33] Rules and regulations.

The Finance Director is authorized to adopt, promulgate and enforce rules and regulations pertaining to the administration and enforcement of this article.