



City of Geneva
Finance Department
15 S 1st St
Geneva, Illinois 60134
(630) 232-0854
FinanceEmail@geneva.il.us

Hotel/Motel Use Tax Information

About Hotel/Motel Tax

The City of Geneva collects a Hotel/Motel Use Tax (Hotel Operators' Occupation tax) at the rate of 5% of 94% of the gross rental receipts upon people and entities who engage and operate in the business of renting, leasing, or letting rooms (including short term rentals such as Airbnb and Vrbo) in a hotel or property (inns, motels, tourist homes or courts, lodging houses, rooming houses, and apartment house).

The Hotel/Motel Use Tax is a local tax that is in addition to any tax imposed and collected by the [Illinois Department of Revenue](#).

The City has elected to levy the Hotel/Motel Use Tax since 1987 and is under the [City of Geneva Code Ch. 1-9B](#). The tax collected is used by the City to promote tourism, conventions, and other special events within Geneva that attract visits to the community.

Filing and Payment

The Hotel/Motel Use Tax is a local tax and is collected monthly through the Hotel/Motel tax form.

Short-term rental websites and apps do not collect this tax at the time of booking.

Filing Quarterly. Any operators whose monthly tax liability does not exceed \$100 may opt to submit their taxes on a quarterly basis. Q1. Jan-Mar Q2. Apr-Jun Q3 Jul-Sep Q4. Oct-Dec

Filing Annually. Any operators whose monthly tax liability does not exceed \$20 may opt to submit their taxes on an annual basis.

Zero Rental Receipts. Any operator with no or zero rental receipts for the period must submit a tax form reporting no or zero rental receipts. Operators may

submit a "Hotel/Motel No Receipt Tax Form" online on the City of Geneva website (www.geneva.il.us/1470) or submit a paper copy of the tax form indicating zero rental receipts.

Ceasing Operations. Any operator who ceases to engage in any business which makes them responsible for filing returns, shall file a final return not more than one month after discontinuing business. Please submit final return with form indicating "Final Return".

Due Date. Payments are due by the last day of the calendar month after the reporting period. Any payments made after the due date are assessed a late filing penalty, late payment penalty, and daily interest.

Remit Tax Form. Please remit the tax form and payment to the City of Geneva Finance Department, 15 S. First St., Geneva, IL 60134.

Pay Online. You may submit a payment via eCheck or debit/credit card online without filing and remitting a paper copy of the tax form on the City of Geneva website (www.geneva.il.us/1554).

Definitions

Hotel. Any building or buildings in which the public may, for a consideration, obtain living quarters, sleeping or housekeeping accommodations. The term includes inns, motels, tourist homes or courts, lodging houses, rooming houses and apartment houses.

Occupancy. The use or possession, or the right to the use or possession, of any room or rooms in a hotel 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 or rooms.

Officer. The office of finance director of the city.

Operator. Any person operating a hotel.

Permanent Resident. Any person who occupies or has the right to occupy any room or rooms in a hotel for at least 30 consecutive days and shall not be subject to the hotel/motel use tax.

Person. Any natural individual, firm, partnership, association, joint stock company, joint adventure, public or private corporation, or a receiver, executor, trustee, conservator or other representative appointed by order of the court.

Rent or Rental. 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; including any additional fees charged for services such as cleaning fees; but does not include tax charges that are added to prices by hotel operators on account of the hotel operators' tax liability under hotel operators' tax liability under subsection 1-9B-2E or the hotel operators' occupation tax act.

Room or Rooms. Any living quarters, sleeping or housekeeping accommodations.

General Instructions

The Monthly Hotel/Motel Use Tax form is a fillable PDF that has editable fields and can auto calculate information based on inputted data. Open the PDF with a PDF Viewer program such as Adobe Acrobat Reader. If your program does not support the input function, please follow directions provided on the form to manually calculate dues.



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Monthly Hotel/Motel Use Tax Form

Hotel/Motel Tax Form		
Name of Operator		
Email Address	Phone <input type="checkbox"/> Landline <input type="checkbox"/> Cellphone	
Operator Mailing Address		
Address of Principal Place of Business		
Illinois Tax Number	Number of Rooms	
Report For the Month of	Report For the Year of	
1. Total amount of rental receipts received during a preceding calendar month, renting, leasing, or letting hotel or motel rooms within the City of Geneva		
2. Total rental receipts from renting, leasing, or letting of hotel/motel rooms to permanent residents – persons renting a hotel or motel room for more than thirty (30) calendar days		
3. Gross rental receipts for the month (Line 1 minus Line 2)		
4. Ninety-four Percent (94%) of Line 3 (Multiply Line 3 by 0.94)		
5. Hotel/Motel Tax Due (Multiply line 4 by 5% (.05))		
6. Penalties and Interest. If Paid After the Due Date:		<input type="checkbox"/> Yes <input type="checkbox"/> No
a. Late Filing Penalty (Multiply line 5 by 5% (.05))		
b. Late Payment Penalty (Multiply line 5 by 5% (.05))		
c. Interest Due (Multiply Line 5 by 0.0137% (.000137) per each day late Line c-i.		c-i: Day(s) Late
		c-ii: Interest Due
d. Total Penalties and Interest due to the City of Geneva (Add lines 6a,6b and 6c-ii)		
7. Total Due to the City of Geneva (Add lines 5 and 6d)		

Agreement		
I hereby affirm that the information presented in this report form is taken from the books and records of the above-named hotel/motel and is true and correct to the best of my knowledge. Authority for Hotel/Motel Tax Collection under City of Geneva Code Ch. 1-9B. Authority for late payment penalties and interest under City of Geneva Code Sec. 1-11-9. Payments are due by the last day of the calendar month after the reporting period. Return form and remit payment to: City of Geneva, Finance Department, 15 South First Street, Geneva, IL 60134.		
Name	Signature	Date