

**CITY OF COLLINSVILLE, ILLINOIS**

**ORDINANCE NO. 24-6**

**AN ORDINANCE AMENDING THE COLLINSVILLE MUNICIPAL CODE  
WITH REGARD TO THE FILING OF TAX RETURNS AND THE  
IMPOSITION OF INTEREST AND PENALTIES IN RELATION TO THE  
HOTEL AND MOTEL TAX ORDINANCE  
IN THE CITY OF COLLINSVILLE, ILLINOIS**

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**ADOPTED BY THE**

**CITY COUNCIL**

**OF THE**

**CITY OF COLLINSVILLE, ILLINOIS**

**THIS 9<sup>th</sup> DAY OF JANUARY, 2024**

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Published in pamphlet form by authority of the City Council of the City of  
Collinsville, Madison County, Illinois, this 9<sup>th</sup> day of January, 2024

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**WHEREAS**, the City of Collinsville, Illinois (“the City”) is a home rule unit of government pursuant to the provisions of Article VII, Section 6 of the Illinois Constitution of 1970;

**WHEREAS**, as a home rule unit of local government, the City may exercise any power and perform any function pertaining to its government and affairs except as limited by Article VII, Section 6;

**WHEREAS**, pursuant to Section 8-3-14 of the Illinois Municipal Code (65 ILCS 5/8-3-14), the corporate authorities of the City are authorized to tax within their corporate limits for the privilege of renting, leasing, or letting of rooms in a hotel, as further provide for in Chapter 3.18 (Hotel Accommodations Tax) of the Collinsville Code of Ordinances;

**WHEREAS**, the corporate authorities of the City have determined that it is in the best interests of the City to amend the Chapter 3.18 (Hotel Accommodations Tax) of the Collinsville Code of Ordinances relative to the filing of tax returns and the impositions of interest and penalties under said Chapter.

**NOW, THEREFORE, BE IT ORDAINED** by the Mayor and the City Council of the City of Collinsville, in the County of Madison, and State of Illinois as follows:

**Section 1.** Upon the effectiveness of this Ordinance and with no lapse between, Section 3.18.030 (Report; Remittance) of Chapter 3.18 (Hotel Accommodations Tax) of Title 3

(Revenue and Finance) of the Collinsville Municipal Code, is hereby amended to be read in its entirety as follows:

“Sec. 3.18.030. Report; Remittance; Interest; Penalties

A. The operator shall file monthly with the City, tax returns on forms prescribed by the City and the Illinois Department of Revenue, showing tax receipts received with respect to hotel accommodations space rented or leased during the calendar month reported.

1. The tax return and remittance of a sum of money equal to the tax imposed on the renting or leasing of the hotel accommodations space for the calendar month, shall be due on or before the last day of calendar month following the filing month; i.e., return and payment for January tax receipts is due on or before the last day of February.
2. The return shall be accompanied by:
  - a. Payment of all taxes due and owing for the month covered by said return; and,
  - b. A copy of the Illinois Form RHM-1 or RHM-7 as filed with the Illinois Department of Revenue for the month covered by the return.

B. Every operator who is the owner of the hotel accommodations shall file monthly with the City, on or before the last day of each succeeding calendar month, a list, including name, postal address and email address, of the operators, other than the owner, who have rented or leased any hotel accommodations in the owner's facility for the month reported.

C. If for any reason any tax is not paid when due, the amount of interest to be assessed on a late payment, underpayment, or nonpayment of the tax, shall be as follows:

1. If paid between the 1st and 10th days of the month, then ten percent (10%) of the balance owed;
2. If paid between the 11th and 20th days of the month, then fifteen percent (15%) of the balance owed;
3. If paid on or after the 21st day of the month, then twenty percent (20%) of the balance owed.

D. If a tax return is not filed within the time and manner provided by this chapter, a late filing penalty shall be assessed in an amount equal to five percent (5%) of the tax required to be shown as due on a return shall be imposed, without regard to the when the return is filed.

E. If no tax return is filed within the time or manner provided by this chapter and prior to City issuing a notice of tax delinquency or notice of tax liability, then a failure to file penalty shall be assessed in an amount equal to twenty-five percent (25%) of the total tax due for the applicable reporting period for which the return was required to be filed.

F. The failure to file a return, a completed return, or the filing of a false return shall be deemed a violation of this chapter.

G. Any payment made by electronic check or credit card which is returned to the City because of insufficient funds may result in the City requiring the retailer to make future payments by cashier's check or money order and fees may be assessed.”

**Section 2.** In the event any section or provision of this Ordinance shall be held unconstitutional or invalid by any Court, in whole or in part, such holding shall not affect the validity of this Ordinance or any remaining part of this Ordinance, other than the part held unconstitutional or invalid.

**Section 3.** All ordinances, or parts thereof, which are inconsistent with the provisions of this Ordinance, are hereby repealed to the extent of their inconsistencies.

**Section 4.** Nothing contained herein shall in any manner be deemed or construed to alter, modify, supersede, supplant or otherwise nullify any other ordinance of the City or the requirements thereof whether or not relating to or in any manner connected with the subject matter hereof, unless expressly set forth herein.

**Section 5.** This Ordinance is effective upon its passage by the City Council, approval by the Mayor, and publication according to law.

**PASSED AND APPROVED** by City Council and Mayor of the City of Collinsville, Illinois, this 9th day of January, 2024.

Ayes: Fuhrmann, Green, Jerome, Hausmann, Stehman

Nays: None

Absent: None

Approved: January 9, 2024

APPROVED: Jeff Steinhilber  
JEFF STEINILBER, MAYOR

ATTEST: Kim Wasser  
KIM WASSER, CITY CLERK

RECORDED: January 9, 2024.

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