

**MACOUPIN COUNTY BOARD  
ORDINANCE No. O-2025.07**

**An Ordinance Imposing a County Hotel Rental Tax**

WHEREAS, the Illinois General Assembly has authorized counties to impose a hotel operators' occupation tax pursuant to the Hotel Operators' Occupation Tax Act, 35 ILCS 145/1 et seq.; and

WHEREAS, the County Board of Macoupin County finds that tourism, conventions, cultural events, sporting activities, and other overnight visitor activity are important contributors to the county's economic vitality and overall quality of life; and

WHEREAS, overnight visitors utilize local transportation infrastructure, public safety services, and other county-supported facilities and services that warrant partial financial support through visitor-based revenue sources; and

WHEREAS, the imposition of a hotel and motel rental tax provides a fair and appropriate mechanism to fund tourism promotion and visitor attraction initiatives without imposing additional financial burden upon local residents; and

WHEREAS, the County Board desires to establish a modernized and clearly structured ordinance to ensure proper administration, reporting, collection, and use of such tax revenues in compliance with applicable state law; and

WHEREAS, the County Board further finds it necessary to repeal and replace prior Ordinance O-2005.02 in order to update language, clarify requirements, and ensure effective enforcement of the tax;

THEREFORE, BE IT ORDAINED BY THE COUNTY BOARD OF MACOUPIN COUNTY, ILLINOIS, AS FOLLOWS:

**SECTION 1 – RATE; EXEMPTIONS**

A. A tax is hereby imposed upon all persons engaged in the business of renting, leasing, or letting rooms in any hotel or motel located within unincorporated areas of Macoupin County, Illinois, which are not situated within a city, village, or incorporated town that imposes a tax pursuant to 35 ILCS 145/2(1), as defined in the *Hotel Operators' Occupation Tax Act*. The tax shall be five percent (5%) of the net rental receipts from such renting, leasing, or letting.

B. Any person subject to the tax imposed by this Article may reimburse themselves for the tax liability by separately stating the tax as an additional charge to the customer. This charge may be stated in combination, as a single amount, with the State tax imposed under the *Hotel Operators' Occupation Tax Act*.

C. The tax imposed herein shall not apply to the privilege of engaging in any business which, under the Constitution of the United States, is exempt from taxation by the State of Illinois.

D. Persons engaged exclusively in the business of renting, leasing, or letting rooms to permanent residents shall be exempt from the provisions of this Article.

## **SECTION 2 – RETURNS**

Each person engaged in the business of renting, leasing, or letting rooms in a hotel or motel within Macoupin County, Illinois, shall file an annual return with the Macoupin County Treasurer on a form prescribed by the County, stating the following:

- A. The name of the operator;
- B. The residence address of the operator, the address of the principal place of business, and the address of any location within Macoupin County from which the operator is engaged in the business, if different;
- C. The total amount of rental receipts received during the preceding calendar year from renting, leasing, or letting rooms;
- D. The total amount of rental receipts received during the preceding calendar year from renting, leasing, or letting rooms to permanent residents;
- E. The total amount of all other exclusions from gross rental receipts allowed under this Article;
- F. The gross rental receipts for the preceding year upon which the tax is imposed;
- G. The total amount of tax due;
- H. The total amount of penalty due, if any; and
- I. Any other reasonable information as may be required by Macoupin County.

## **SECTION 3 – FILING OF RETURNS AND USE OF FUNDS**

A. All required annual returns shall be filed with the County Treasurer on or before January 31 of each year for the preceding calendar year.

B. In preparing the return, the operator shall determine the fair value of any consideration received other than money in connection with the renting, leasing, or letting of rooms and shall include such value in the reported gross rental receipts. Such determinations shall be subject to review and revision by the County Treasurer.

C. All monies collected pursuant to this Article shall be deposited into the Macoupin County Tourism Fund.

D. Funds collected pursuant to this Article shall be expended exclusively to promote tourism, conventions, expositions, theatrical, sports, and cultural activities within Macoupin County, or otherwise to attract non-resident overnight visitors to the County.

#### **SECTION 4 — PENALTIES AND COLLECTION**

A. Whenever any person fails to pay any tax imposed by this Article, the State's Attorney, upon request of the County Board, shall bring or cause to be brought an action to enforce the payment of such tax on behalf of Macoupin County in any court of competent jurisdiction.

B. Any taxes that should have been collected prior to December 31, 2025, are hereby forgiven upon the adoption of this Ordinance.

#### **SECTION 5 — REPEAL OF PREVIOUS ORDINANCE**

A. It is the intent of the County Board that this Ordinance shall replace Ordinance O-2005.02 in its entirety. Provided, however, that nothing herein shall affect any action taken by the County, its officers, agents, or employees, or by any private or public person or entity, which was done in reliance upon or under the authority of the repealed ordinance prior to the effective date of this Ordinance.

#### **SECTION 6 — EFFECTIVE DATE**

This Ordinance shall be in full force and effect upon its passage and approval in the manner provided by law.

SIGNED this 9<sup>th</sup> day of December, 2025.

Voting Yes: 16

Voting No: 0

Larry Schmidt  
Larry Schmidt  
Chairman of the Board  
Macoupin County, Illinois

  
Pete Duncan  
Clerk  
Macoupin County, Illinois