
THE CITY OF ROCHELLE
Ogle County, Illinois

ORDINANCE
NO. _____

**AN ORDINANCE AMENDING SECTION 93 OF ARTICLE IV - HOTEL TAX, OF
CHAPTER 90 TAXATION, OF THE ROCHELLE MUNICIPAL CODE**

JOHN BEARROWS, Mayor
ROSE HUERAMO, City Clerk

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BIL HAYES
KATE SHAW-DICKEY
DAN McDERMOTT
ROSAELIA ARTEAGA
BEN VALDIVIESO
City Council

Published in pamphlet form by authority of the Mayor and City Council of the City of Rochelle
Peterson, Johnson, and Murray, LLC, City Attorneys
1301 W. 22nd Street – Ste. 500 Oak Brook, Illinois 60523

ORDINANCE NO: _____

Date Passed:

**AN ORDINANCE AMENDING SECTION 93 OF ARTICLE IV - HOTEL TAX, OF
CHAPTER 90 TAXATION, OF THE ROCHELLE MUNICIPAL CODE**

WHEREAS, Section 7 of Article VII of the 1970 Constitution of the State of Illinois provides that a municipality that is not a home rule unit shall only have the powers granted to them by law and as such the City of Rochelle, Ogle County, Illinois being a non-home rule unit pursuant to the provisions of said Section 7 of Article VII, and may exercise only the powers expressly granted by law; and

WHEREAS, the Illinois General Assembly granted non-home rule municipalities broad authority to “pass all ordinances and make all rules and regulations proper or necessary, to carry into effect the powers granted to municipalities.” 65 ILCS 5/1-2-1; and

WHEREAS, while “non-home rule municipalities have the authority to enact ordinances, such ordinances may in no event conflict with state law or prohibit what a state statute expressly permits . . . A local ordinance may impose more rigorous or definite regulations in addition to those enacted by the state legislature so long as they do not conflict with the statute.” (*Village of Wauconda v. Hutton*, 291 Ill. App. 3d 1058, 1060 (1997)); and

WHEREAS, the City’s Municipal Code imposes a tax on hotels and motels, which is currently due on the 15th day of each month; and

WHEREAS, the Code also allows for a five percent (5%) late fee for hotel/motel tax payments made after the 15th of each month; and

WHEREAS, Staff recommends moving the due date for payments to the 20th of each month to allow for any potential mail delays; and

WHEREAS, the code also incorrectly refers to section 6221 of the internal revenue code which should be listed as section 6621; and

WHEREAS, proposed amendments to Section 93, of Article IV, of Chapter 90 are attached herein as Exhibit A; and

WHEREAS, the Mayor and the City Council find that it is in the best interest of the City and its residents to update and amend Section 93 of Article IV, of Chapter 90 – Taxes, of the Rochelle Municipal Code.

NOW, THEREFORE BE IT ORDAINED by the Mayor and Council of the City of Rochelle as follows:

SECTION ONE: That the City hereby incorporates all of the recitals above into this Ordinance as if fully set forth herein.

SECTION TWO: Section 93 – Administration and enforcement of tax; penalties and interest; lien, of Article IV – Hotels, of Chapter 90 – TAXES, shall be amended by adding the underlined language and deleting the stricken language as reflected in the attached Exhibit A.

SECTION THREE: If any provision of this Ordinance application thereof to any person or circumstance is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Ordinance is severable.

SECTION FOUR: Where the conditions imposed by any provisions of this Ordinance are more restrictive than comparable provisions imposed elsewhere in any other local law, ordinance, resolution, rule or regulation, the regulations of this Ordinance will govern.

SECTION FIVE: The City Clerk shall publish this Ordinance in pamphlet form.

SECTION SIX: This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED AND APPROVED this 14th day of April 2025.

ATTEST:

City Clerk

Mayor

EXHIBIT A

Sec. 90-93. Administration and enforcement of tax; penalties and interest; lien.

(a) Each hotel within the city shall collect the tax from the person making the rental or lease payment at the time that the payment is tendered to the hotel or motel, shall segregate said taxes from other receipts and hold same in trust for the benefit of the city, and shall, as trustee, remit the tax to the city on or before the ~~15th~~ 20th day of each month for all such taxes received during the preceding month. Each hotel shall maintain records of all such taxes received, which shall be made available to the city upon request of the city clerk or designee.

(b) Penalties and interest shall be imposed for late remittance of taxes received under this article as follows:

- (1) A penalty of five percent of the amount of taxes received and not timely remitted to the city, subject to abatement by the city clerk upon a showing that the late remittance was due to reasonable cause;
- (2) Simple interest calculated on a daily basis on the unremitted taxes, at the short term federal rate established under Section ~~6221~~ 6621 of the Internal Revenue Code, as adjusted semiannually on January 1 and July 1; and
- (3) All costs of collection incurred by the city, including without limitation, reasonable attorney's fees.

(c) The city may impose a lien upon real property owned by the hotel, as provided in 65 ILCS 5/8-3-15. The procedures for notice and enforcement of the lien shall be the same as that provided in the Retailers' Occupation Tax Act, 35 ILCS 120/1 et seq., as now or hereafter amended, for state tax liens.

STATE OF ILLINOIS)
)
COUNTY OF OGLE) SS.

CERTIFICATE

I, Rose Huéramo, City Clerk of the City of Rochelle, County of Ogle and State of Illinois,
DO HEREBY CERTIFY that the foregoing is a true and correct copy of Ordinance No. _____,
“AN ORDINANCE AMENDING SECTION 93 OF ARTICLE IV - HOTEL TAX, OF CHAPTER
90 TAXATION, OF THE ROCHELLE MUNICIPAL CODE” which was adopted by the Mayor
and City Council of the City of Rochelle on April 14, 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of
the City of Rochelle this 14th day of April 2025.

CITY CLERK