

**ROCHELLE CITY COUNCIL  
AGENDA ITEM MEMO  
REGULAR MEETING**

**SUBJECT:** Hotel/Motel Tax Late Fee

**Staff Contact:** Jenny Thompson, Director of Community Engagement/Assistant to the City Manager

**Summary:** The current municipal code allows for a 5% late fee for hotel/motel tax payments made after the 15<sup>th</sup> of each month. Staff recommends moving the due date for payments to the 20<sup>th</sup> of each month to allow for any potential mail delays.

The code also incorrectly refers to section 6221 of the internal revenue code which should be listed as section 6621. This section refers to interest accrued on late fees.

**Funding Sources:**

Source:	Budgeted Amount:	Proposed Expenditure:

**Strategic Plan Goal Application:** Community Engagement

**Recommendation:** Approve a Resolution Amending the Hotel/Motel Tax Late Fee Structure