



John Gulley, Franklin County Treasurer  
PO Box 967  
100 Public Square  
Benton, IL 62812

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Pamela J. Smith - Chief Deputy • Glenda Doyle, Teri Conaway, Amy Sileven - Deputies

October 4, 2016

Lodging Name  
Attn: Manager/Owner

Re: Franklin County Hotel/Motel Tax

Dear Sir or Madame:

Please allow me to begin by welcoming you and your facility to Franklin County. It is my hope that you will find Franklin County a hospitable place in which to do business.

As you may know, like many municipalities, Franklin County imposes a tax on overnight lodging. The income from the tax supports tourism marketing efforts with the hope of attracting additional outside visitors to Franklin County. As an overnight lodging facility within the county, you are required to complete the enclosed application for certificate of registration and return it to the Franklin County Treasurer's office at your earliest convenience. Once you have returned the application, I will issue a certificate of registration to you.

Taxes are due in the Franklin County Treasurer's office no later than the 20<sup>th</sup> of the month following the month in which they are collected. For example, taxes collected for overnight stays in August must be submitted to the Franklin County Treasurer's office no later than September 20. Enclosed you will find the application, a copy of Franklin County's ordinance, and a copy of the monthly tax return. Please keep this form as an original, and feel free to make as many copies as you need for your monthly returns.

Please do not hesitate to contact me if I can provide additional information or assistance.

Sincerely,

John Gulley  
Franklin County Treasurer

cc: Rend Lake Area Tourism Council  
Greg Woolard, Franklin County Clerk  
Randall Crocker, Chairman, Franklin County Board

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(618) 438-7311 • (618) 438-3510 (fax) • [jgulley@franklincountyil.org](mailto:jgulley@franklincountyil.org)



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APPLICATION FOR CERTIFICATE OF REGISTRATION  
 for the hotel/motel tax assessed by the County of Franklin, Illinois  
 Ordinance Number 99-04

Name of hotel/motel \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Phone number \_\_\_\_\_

Mailing address (if different) \_\_\_\_\_

\_\_\_\_\_

Owner's name \_\_\_\_\_

Contact person (if different) \_\_\_\_\_

Phone number \_\_\_\_\_

Date business began in Franklin County \_\_\_\_\_

The undersigned certifies that the information set forth in this application is true and accurate to the best of his/her knowledge.

\_\_\_\_\_  
 Name

\_\_\_\_\_  
 Title

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Date

Please sign, date, and return to the Franklin County Treasurer's office at the address above.

**INSTRUCTIONS FOR FILING  
COUNTY OF FRANKLIN  
HOTEL / MOTEL TAX RETURN**

Returns must be filed monthly, on or before the 20th day of the calendar month following the month in which the room rentals are received. Example: January Bed Tax would be due the 20th of February.

A separate return shall be filed for each place of business regardless of ownership.

The rate of tax is 5% and is imposed on the gross rental receipts from the renting, leasing or letting a hotel or motel sleeping room within the County of Franklin after August 1, 1992 excluding gross rental receipts from permanent residents. A permanent residents is defined as a person who rents a hotel or motel room in the same establishment for more than thirty consecutive days or a person who works and lives in the same hotel or motel.

Certificates of Registration shall be issued by the County Treasurer. It shall be unlawful for any person, firm or corporation to engage in the business of renting, leasing or letting rooms in a hotel / motel within the County of Franklin without a Certificate of Registration.

Any person who discontinues business as a registrant must file a final return with the County on or before the twentieth day of the calendar month following the month in which the business is discontinued.

Retain one copy of the return and mail one copy to:

Franklin County Treasurer  
P O Box 967  
Benton, IL 62812

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If the business has been discontinued and / or no longer incurs liability for tax, place an "x" in the appropriate box and answer the applicable question.

Business sold

Business discontinued

Date discontinued \_\_\_\_\_

New Owner's Name \_\_\_\_\_

New Owner's Residence Address \_\_\_\_\_  
\_\_\_\_\_

Former Owner's Residence Address \_\_\_\_\_  
\_\_\_\_\_

**HOTEL / MOTEL TAX RETURN  
COUNTY OF FRANKLIN, ILLINOIS**

Name of Hotel / Motel: \_\_\_\_\_

Address of Business: \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
(if different) \_\_\_\_\_

Computation of tax for \_\_\_\_\_, \_\_\_\_\_ Registration No. \_\_\_\_\_  
Month Year

- |     |   |      |       |
|-----|---|------|-------|
| 1.  | Total receipts from room rentals including State & County tax.                                    | 1.   | _____ |
| 2.  | Deduction of receipts from permanent residents.   | 2.   | _____ |
| 3.  | Other deductions (attach detailed explanation)  | 3.   | _____ |
| 4.  | Taxable receipts plus State and County tax collected<br>(Item 1 less Items 2 and 3)               | 4.   | _____ |
| 5.  | State tax collections included in Item 4 above  | 5.   | _____ |
| 6.  | County tax collections included in Item 4 above   | 6.   | _____ |
| 7.  | Taxable receipts (Item 4 less Items 5 & 6)  | 7.   | _____ |
| 8.  | County tax due (5% of Item 7)   | 8.   | _____ |
| 9.  | Penalty, if payment is late (1 1/2% per month or portion<br>thereof from the date of delinquency) | 9.   | _____ |
| 10. | Total tax and penalty (Item 8 plus Item 9)  | 10.  | _____ |
| 11. | Less credits : a) Discount  | 11a. | 2.08  |
|     | b) Other (attach explanation)   | 11b. | _____ |
| 12. | Amount due (Item 10 less Items 11a and 11b)   | 12.  | _____ |

The undersigned certifies that the information set forth in this return is true and accurate to the best of his knowledge.

\_\_\_\_\_  
Print Name Title

\_\_\_\_\_  
Signature Date

( ) Check here if FINAL RETURN (see questions on other side)

revised October, 1999 effective January 1, 2000

ORDINANCE NO. 99 - 04

AN ORDINANCE OF THE COUNTY OF FRANKLIN, ILLINOIS, EXTENDING A TAX UPON PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF RENTING, LEASING OR LETTING ROOMS IN A HOTEL OR MOTEL IN THE COUNTY OF FRANKLIN, ILLINOIS.

WHEREAS, the County Board of the County of Franklin, Illinois has determined that the promotion of tourism and the attraction of non-resident overnight visitors to Franklin County, Illinois is in the best interest of the County; and

WHEREAS, County ordinance No. 99 - 04 passed OCTOBER 19, 1999 imposes a tax of five percent (5%) on gross rental receipts on rooms in hotels or motels not rented to "Permanent Residents" as defined in "The Hotel Operators' Occupation Tax Act";

NOW, THEREFORE, BE IT ORDAINED by the County Board of the County of Franklin, Illinois as follows:

I. DEFINITIONS. As used in this Ordinance, the following terms shall have the following meanings:

a. BOARD shall mean the County Board of Franklin County, Illinois

b. TREASURER shall mean Treasurer of Franklin County, Illinois

c. OPERATOR shall mean the owner operator of each hotel or motel within the County of Franklin and the persons, firms or corporations having a right of property operating said hotel or motel having been issued a license by virtue of governing laws with the State of Illinois

d. PERMANENT RESIDENT shall mean a person who rents a hotel and/or motel room in the same establishment for more than thirty consecutive days or a person who works and lives in the hotel and/or motel

II. TAX IMPOSED A tax is hereby imposed pursuant to chapter 55, Section 5/5-1030, et seq., Illinois Compiled Statutes, upon all operators of each hotel and/or motel within Franklin County, Illinois for the use of renting, leasing or letting of rooms in such hotel and/or motel. The rate of such tax shall be at the rate of five percent (5%) of the gross rental receipts from each rental, leasing or letting. Persons, firms or corporations subject to the tax hereby imposed may reimburse themselves for their tax liability for such tax by separately stating such tax as an additional charge, which charge may be stated in combination and in single amount with the state tax imposed under the Hotel Operators Occupation Tax Act as provided in Chapter 35, Section 145/1, et seq., Illinois Compiled Statutes.

The tax herein levied and imposed shall be paid in addition to any and all taxes and charges. It shall be the duty of the operator to pay the amount of the tax to the Treasurer under procedures prescribed by the Treasurer or as otherwise provided in this ordinance.

III. CERTIFICATE OF REGISTRATION. It shall be unlawful and a violation of this Ordinance for any person, firm or corporation to engage in the business of renting, leasing or letting rooms in a hotel/motel within Franklin County, Illinois without a certificate of registration from the Treasurer. Such registration shall be issued by the County Treasurer. The County Treasurer shall provide registration forms to each hotel and/or motel operator.

IV. COMPUTATION OF TAX. Each operator shall file an occupancy tax report each and every month with the County Treasurer. The report shall contain the total dollar gross receipts received from room occupancy rentals along with the total amount due and payable to the County of Franklin heretofore required by the adoption of this Ordinance. Occupancy tax reports will be available to each hotel and/or motel operator through the office of the Treasurer of Franklin County, Illinois. All Such reports shall be filed on or before the 20th day of the month following the month for which the report is made.

V. TAXING PERIOD. The monthly taxing periods for the purpose of this extended Ordinance shall commence on JANUARY 1, 2000. The tax return and payment for such period shall be due on or before FEBRUARY 20, 2000. Thereafter taxing periods and tax payments shall be in accordance with the provisions of this Ordinance. At the time of filing such tax return, the operator shall pay the full amount of all tax due hereunder, less a discount of \$2.08 which is allowed to reimburse the operator for the expense incurred in filing the return and remitting the tax to the Treasurer.

VI. DEADLINE. Taxes due Franklin County, Illinois by virtue of this Ordinance, shall be due and payable to Franklin County on the 20th day of the month immediately following the month of collection.

VII. PENALTY. Penalty of one and one-half (1 1/2%) percent of the total tax due per month will be due and payable to the County of Franklin should any hotel and/or motel operator fail to file an occupancy tax report by the 20th day of each given month.

VIII. PROCEEDS OF TAXES. Proceeds resulting from the imposition of the tax hereunder, including penalties, shall be paid into the Treasury of Franklin County, Illinois. Such taxes and penalties received by the County of Franklin, Illinois, shall be expended by the County solely to promote tourism, conventions, exhibitions, theatrical, sports and cultural activities within the county or otherwise to attract non-resident overnight visitors to the County. Expenditures of all such funds for such purposes shall be approved by the County Board.

IX. EXEMPTIONS. Gross receipts received by each hotel and/or motel operator from the renting, leasing or letting of rooms to permanent residents of such hotel and/or motel are hereby exempt from taxation by Franklin County, Illinois.

X. VIOLATION. If any person, firm or corporation shall violate the provisions of this Ordinance, in addition to any and all other penalties provided for herein, shall upon conviction thereof be subject to a fine of not more than \$500.00 and a separate offense shall be deemed to have been committed upon each day in which such violation occurs or continues.

XI. EFFECTIVE DATE. This Ordinance shall become effective JANUARY 1, 2000. The County Clerk is hereby directed to cause to be published in a newspaper of general circulation within the area a copy of this Ordinance and such publication shall constitute notice that the determination is effective and that this is the determination of the County Board of Franklin County, Illinois.

BE IT FURTHER ORDAINED that all ordinances, resolutions, motions or orders in conflict herewith be and the same are hereby repealed to the extent of such conflict.

PASSED BY THE County Board of Franklin County, Illinois this 19 day of OCTOBER 1999.

APPROVED: OCTOBER 19, 1999.

  
GARY FORBY, CHAIRMAN

AYES: 8  
NAYS: 1  
ABSENT: 0

Recorded in County Records October 19, 1999

ATTEST:

Dave Dobill, County Clerk