



Department of Revenue

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Cook County Department of Revenue Regulation

Hotel Accommodations Tax Regulation 2016-1

Subject – Definition of Permanent Resident

Effective Date – May 1, 2016

Recently, the Cook County Board enacted the Hotel Accommodations Tax Ordinance (“Ordinance”). The Ordinance imposes a 1% tax on the use of any hotel accommodations in Cook County. The ultimate liability of the tax is to be borne by the lessee or tenant of such hotel accommodations. 74-802. The definition of hotel accommodations is as follows:

[A] room or rooms in any building or structure kept, used or maintained as or advertised or held out to the public to be an inn, motel, hotel, apartment hotel, lodging house, bed-and-breakfast establishment, vacation rental of condominiums, apartments or houses, dormitory or similar place, where sleeping, rooming, office, conference or exhibition accommodations are furnished for lease or rent, whether with or without meals. Hotel accommodations shall not include (1) an accommodation where the person renting or leasing as the lessee occupies the accommodation as his domicile and permanent residence; or (2) any temporary accommodation provided in any building or structure owned or operated, directly or indirectly, by or on behalf of a not-for-profit medical institution, hospital, or allied education institution.

The Department has received inquiries regarding the definition of permanent residence. Accordingly, we now issue this regulation to clarify when a stay at a location that would otherwise be a hotel accommodation is exempt as a permanent residence.

A person is considered to be staying in a “permanent residence” when he/she occupies or has the right to occupy any room or rooms, regardless of whether or not it is the same room or rooms, in a place considered a hotel accommodation for at least 30 consecutive days. Corporate housing is not considered a permanent residence unless the same occupant stays in the dwelling unit for at least 30 consecutive days. Corporate housing is defined as a dwelling unit owned or leased by a business entity that is available for rent or for hire for transient occupancy, solely by the business entity’s officers, employees, family members of the officers or employees, consultants, vendors or contractors.