



AMENDMENT TO HOTEL ACCOMMODATIONS TAX ORDINANCE
SECTIONS 74-800 THRU 74-849

January 16, 2024

Dear Taxpayer/Tax Collector,

The Hotel Accommodations Tax Ordinance imposes a tax on the use of any hotel accommodations in Cook County. The tax is collected and remitted by owners, managers, and operators of hotel accommodations.

On December 14, 2023, the Cook County Board of Commissioners passed an amendment to the Hotel Tax Ordinance, effective immediately. The ordinance is largely unchanged, however, we wanted to inform you of changes that may or may not affect your business practices. Please be aware of the following:

- The term "gross leasing or rental charge" has been clarified to include any and all related markups, service fees, convenience fees, facilitation fees, cancellation fees, late departure fees, and other such charges, regardless of terminology. Any such fees are taxable. The language of the new definition is as follows:

Gross rental or leasing charge means the gross amount of consideration for the use or privilege of using hotel accommodations in Cook County, valued in money, whether received in money or otherwise, including cash, credits, property and services, determined without any deduction for costs or expenses whatsoever, but not including charges that are added to the charge or fee on account of the tax imposed by this article or on account of any other tax imposed on the charge or fee. The term "gross rental or leasing charge" includes any and all charges that the lessee or tenant pays incidental to obtaining the use or privilege of using hotel accommodations, including but not limited to any and all related markups, service fees, convenience fees, facilitation fees, cancellation fees, late departure fees, and other such charges, regardless of terminology. The term "gross rental or leasing charge" does not include charges that are added to the charge or fee on account of the tax imposed by this chapter or on account of any other tax imposed on the charge or fee. The term "gross rental or leasing charge" shall exclude separately stated optional charges not for the use or privilege of using hotel accommodations. The fact that the lessee or tenant could have avoided the charge by obtaining the use or privilege from or through a different owner, manager, or operator, pursuant to different terms, or through a course of performance that would have avoided the obligation to pay the charge, does not make the charge optional.

For more information regarding this tax, please visit the department's hotel accommodations tax website at cookcountyil.gov/hotel-tax. If you have any questions, please contact us by submitting a General Inquiry service request through the taxpayer online portal or sending an email to revenuecompliance@cookcountyil.gov.