

ARTICLE II. OCCUPATION TAX, SALES TAX, GASOLINE AND FUEL TAX

DIVISION 1. RETAILERS' OCCUPATION TAX

Sec. 7-41. Imposed.

A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property at retail in this city at the rate of one per cent of the gross receipts from such sales made in the course of such business while this division is in effect, in accordance with the provisions of Section 8-11-1 of the Illinois Municipal Code. (Code 1955, § 25-46; Ord. No. 1967-159-0, § 1, 7-7-67; Ord. No. 1969-222-0, § 1, 9-15-69)

Sec. 7-42. Reports required.

Every such person engaged in the business of selling tangible personal property at retail in the city shall file on or before the last day of each calendar month, the report to the state department of revenue required by law. (Code 1955, § 25-46; Ord. No. 1967-159-0, § 2, 7-17-67; Ord. No. 1969-222-0, § 2, 9-15-69)
State law references: Reports to state required, see Ill. Rev. Stats, Ch. 120, § 442.

Sec. 7-43. Payment.

At the time the report required by this division is filed, there shall be paid to the state department of revenue the amount of tax hereby imposed on account of the receipts from sales of tangible personal property during the preceding month. (Code 1955, § 25-46; Ord. No. 1967-159-0, § 3, 7-17-67; Ord. No. 1969-222-0, § 3, 9-15-69)

Secs. 7-44--7-50. Reserved.

DIVISION 2. SERVICE OCCUPATION TAX

Sec. 7-51. Imposed.

A tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service at the rate of one (1) per cent of the cost price of all tangible personal property transferred by said servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service, in accordance with the provisions of Section 8-11-5 of the Illinois Municipal Code. (Ord. No. 1968-105-0, § 1, 4-15-68; Ord. No. 1969-221-0, § 1, 9-15-69)

Sec. 7-52. Report required.

Every supplier or serviceman required to account for municipal service occupation tax for the benefit of this municipality shall file, on or before the last day of each calendar month, the report to the state department of revenue required by law. (Ord. No. 1968-105-0, § 2, 4-15-68; Ord. No. 1969-221-0, § 2, 9-15-69)
State law references: Reports to state required, see Ill. Rev. Stats., Ch. 120, § 439.109.

Sec. 7-53. Payment.

At the time the report required by this division is filed, there shall be paid to the state department of revenue the amount of tax hereby imposed. (Ord. No. 1968-105-0, § 3, 4-15-68; Ord. No. 1969-221-0, § 3, 9-15-69)

Sec. 7-54. Tax on tangible personal property purchased outside Illinois--Imposed.

A tax is hereby imposed in accordance with the provisions of Ill. Rev. Stats., Chapter 24, Section 8-11-6, upon the privilege of using in the municipality any item of tangible personal property which is purchased outside Illinois at retail from a retailer, and which is titled or registered with an agency of Illinois government. The tax shall be at a rate of one per cent of the selling price of such tangible property with selling price to have the meaning as defined in the Use Tax Act, Ill. Rev. Stats., Chapter 120, Section 439.1 et seq. (Ord. No. 1976-12-O, 1-19-76)

Editor's note: Ord. No. 1976-12-O, adopted Jan. 19, 1976, specifically amended the Code by adding §§ 7-54--7-57. At the discretion of the editor, §§ 7-56, 7-57 were not codified as said sections were not of a general and permanent nature.

Sec. 7-55. Same--Payment.

Such tax shall be collected by the Illinois Department of Revenue for all municipalities imposing the tax and shall be paid before the title or certificate of registration for the personal property is issued.

(Ord. No. 1976-12-O, 1-19-76)

Note: See editor's note to § 7-54.

DIVISION 3. SALES TAXES*

*Editor's note: Ord. No. 1978-52-0, adopted April 14, 1978, specifically amended the Code by adding Div. 3, §§ 7-56--7-64, as herein set out.

Sec. 7-56. Definitions.

For the purposes of this article, the following words and phrases shall have the meanings respectively applied to them:

- (1) Alcoholic liquor means any spirits, wine, beer, ale, or other liquid containing more than one-half of one (0.50) per cent of alcohol by volume, which is fit for beverage purposes, as defined under section 4-1(a) of the Rockford Code of Ordinances.
 - (2) Arena-coliseum means a building or structure owned and operated or to be operated by the metro authority, and erected or to be erected upon Block 15 of Original West Rockford Subdivision.
 - (3) Club means an organization which sells alcoholic liquors under a "Class C" license, as specified in section 4-31(3) of the Rockford Code of Ordinances, and which is defined in section 4-1(e) of the Rockford Code of Ordinances.
 - (4) Comptroller means the office of comptroller of the City of Rockford, created under section 2-430 of the Rockford Code of Ordinances.
 - (5) Food and beverages means solid and liquid commodities that may be internally consumed by any person for that person's nutrition or enjoyment, and which are sold for consumption or may be consumed within or upon the premises where the transaction of sale occurs, including but not limited to such establishments as fixed or mobile restaurants, coffee shops, cafeterias, cafes, diners, buffets, delicatessens, drive-in restaurants, movie theaters, fast food outlets, sandwich shops, soda fountains, taverns, bars, cocktail lounges, industrial feeding establishments, or soft drink dealers. Food and beverages shall not include, for the purposes of this article, such items which are both purchased and removed from the premises in hermetically sealed containers of the manufacturer or wholesaler, or which are sold at a grocery store, fruit store, vegetable store, delicatessen, bakery shop, candy store, or confectionery store for preparation and/or serving at the purchaser's home, or which are sold and delivered from automatic vending machines, or which are otherwise defined in this section as an alcoholic liquor.
 - (6) Hotel means a hotel as defined in section 7-376 of this chapter.
 - (7) Metro authority means the Rockford Metropolitan Exposition, Auditorium and Office Building Authority, established as a unit of local government by the "Rockford Civic Center Act," Chapter 85, Section 1331 et seq. of the Illinois Revised Statutes.
 - (8) Motel means an auto court, motel, or roadside hotel as defined in section 7-386(a) of this chapter.
 - (9) Operating deficit means the amount that the metro authority's total expenses, excluding provision for depreciation and amortization, but including property tax liability, exceeds the metro authority's total operating revenues as determined in accordance with generally accepted accounting principles for governmental entities.
 - (10) Person means any natural person, trust, court appointed representative, syndicate, association, partnership, firm, club, company, corporation, business trust, institution, agency, contractor, supplier, vendor, vendee, operator, user, owner, or any officers, agents, employees, or other representatives acting either for himself or for any other person in any capacity or any other entity recognized by law as the subject of rights and duties; the masculine, feminine, singular or plural is included in any circumstances.
 - (11) Purchaser means any person who pays for any food, beverage, or alcoholic liquor, as defined herein.
 - (12) Renter means any person who pays for the privilege of using or of occupying a hotel or motel room for the period for which payment is made.
 - (13) State means the State of Illinois or any agency or department of the State of Illinois.
 - (14) State funding means money committed and distributed to the metro authority from the metropolitan exposition, auditorium, and office building fund in the state treasury, created in Section 1393 of the "Metropolitan Civic Center Support Act," Chapter 85, Section 1391 et seq. of the Illinois Revised Statutes.
- (Ord. No. 1978-52-0, 4-14-78)

Sec. 7-57. Food and beverage sales tax imposed.

(a) There is hereby levied and imposed a sales tax of one per cent upon the retail purchase price of food and beverages sold in the City of Rockford. The tax herein levied shall be paid in addition to any and all other taxes and charges, but such other taxes and charges shall not be construed as part of the purchase price upon which the herein sales tax is levied.

(b) The ultimate incidence of and liability for payment of the sales tax levied herein is to be borne by the purchaser of the food and beverages. Such tax is to be paid by the purchaser, and nothing in this section shall be construed to impose a tax upon the occupation of persons engaged in the retail sale of food and beverages.

(c) Any person engaged in the retail sale of food and beverages shall include the tax imposed herein in the final sale price, or otherwise absorb such tax, and shall pay over to the comptroller the said tax under procedures prescribed by the comptroller in the manner provided in this division.

(d) This section shall not apply to the retail sales of food and beverages made by any organization which is exempted from the payment of federal income taxes because of its non-profit status pursuant to Title 26, Section 501(c)(3), of the United States Code, as verified by possession of a "letter of exception," issued by the United States Internal Revenue Service.

(Ord. No. 1978-52-0, 4-14-78)

Cross references: Food and food establishments, Ch. 12.

Sec. 7-58. Alcoholic liquors sales tax imposed.

(a) There is hereby levied and imposed a sales tax of one per cent upon the retail purchase price of alcoholic liquors sold in the City of Rockford. The tax herein levied shall be paid in addition to any and all other taxes and charges, but such other taxes and charges shall not be construed to be a part of the purchase price upon which the herein sales tax is levied.

(b) The ultimate incidence and liability for payment of the sales tax levied herein is to be borne by the purchaser of the alcoholic liquor. Such tax is to be paid by the purchaser, and nothing in this section shall be construed to impose a tax upon the occupation of persons engaged in the retail sales of alcoholic liquors.

(c) Any person engaged in the retail sale of alcoholic liquors shall include the tax imposed herein the final sale price, or otherwise absorb such tax, and shall pay over to the comptroller the said tax under procedures prescribed by the comptroller in the manner provided in this division.

(Ord. No. 1978-52-0, 4-14-78)

Cross references: Alcoholic liquor, Ch. 4.

Sec. 7-59. Hotel or motel sales tax imposed.

(a) There is hereby levied and imposed a sales tax of one per cent upon the charge for renting a hotel or motel room for any purpose in the City of Rockford for each twenty-four (24) hour period, or any portion thereof. The tax herein levied shall be in addition to any and all other taxes and charges applicable to such hotels or motels, but such other taxes and charges shall not be construed to be a part of the charge upon which the herein sales tax is levied.

(b) The ultimate incidence of and liability for payment of the sales tax levied herein is to be borne by the renter of said room. Such tax is to be paid by the renter, and nothing in this section shall be construed as a tax upon the occupation of renting hotel or motel rooms.

(c) Any person engaged in renting hotel or motel rooms shall include the tax imposed herein in the rental price, or otherwise absorb such tax, and pay over to the comptroller said tax under procedures prescribed by the comptroller in the manner provided in this division.

(d) This section shall not apply to any renter who resides in the same hotel or motel room for more than thirty (30) consecutive days, or to any person who works and resides in the same hotel or motel as a condition of employment therein.

(Ord. No. 1978-52-0, 4-14-78)

Cross references: Hotel/motel tourism tax, § 7-64.1 et seq.

Sec. 7-60. Transmittal of food and beverage, alcoholic liquor, and hotel and motel sales tax; transmittal of reports; records required.

(a) Any person engaged in the retail sale of food and beverages, any person engaged in the retail sale of alcoholic liquors, or any person engaged in the renting of hotel or motel rooms shall transmit to the comptroller, on or before the last day of each calendar month, a sum of money equal to the sales taxes collected for the sale of food and

beverages, the sale of alcoholic liquors, or the renting of hotel or motel rooms for the preceding calendar month; and simultaneously therewith, shall transmit a report upon forms supplied by the comptroller indicating the gross receipts from the sale of food and beverages, the sale of alcoholic liquors, or the renting of hotel or motel rooms, and such other information as the comptroller may reasonably require for the enforcement of this division.

(b) Any person engaged in the retail sale of food and beverages, the sale of alcoholic liquors, or the renting of hotel or motel rooms shall keep complete and accurate books and records, including a daily sheet showing the gross receipts for sales of food and beverages, the sales of alcoholic liquors, or the hotel or motel rentals for the day reported, and the sales taxes collected on that day.

(c) For the purposes of administering and enforcing this division, the comptroller shall, after providing reasonable notice, have access during normal business hours to the books and records of persons engaged in the retail sales of food and beverages, the retail sales of alcoholic liquors, and the renting of hotel or motel rooms.

(Ord. No. 1978-52-0, 4-14-78)

Sec. 7-61. Penalty for violating section 7-57 through 7-60.

Any person who violates sections 7-57, 7-58, 7-59, or 7-60 of this division, upon conviction thereof, shall be punished by a fine of not less than two hundred dollars (\$200.00) nor more than three hundred dollars (\$300.00) for the first offense, and not less than three hundred dollars (\$300.00) for the first offense, and not less than three hundred dollars (\$300.00) nor more than five hundred dollars (\$500.00) for the second and each subsequent offense in any one hundred and eighty (180) day period. A separate and distinct offense shall be regarded as having been committed each day upon which said person shall continue any such violation.

(Ord. No. 1978-52-0, 4-14-78)

Sec. 7-62. Proceeds of taxes; redevelopment fund; trustee.

The comptroller shall, by the twentieth day of each month, deposit the proceeds resulting from the preceding month's collection of the sales taxes imposed by this division into a trust account, entitled a "redevelopment fund," for the City of Rockford. The trustees of the redevelopment fund shall be the trust department of a Rockford bank, which bank shall be selected by the mayor subject to city council approval. The trustee shall administer the redevelopment fund pursuant to a trust agreement between the trustee and the City of Rockford, which trust agreement shall be authorized by ordinance of the city council.

(Ord. No. 1978-52-0, 4-14-78)

Sec. 7-63. Administration of redevelopment fund; budget review.

(a) The trustee of the redevelopment fund shall make payments from, invest and reinvest the proceeds of, and otherwise administer the trust account pursuant to the trust agreement provided in section 7-62. Said trust agreement shall include substantially the following terms and provisions, along with such other terms and provisions as may be necessary for the proper administration of the fund:

(1) The first draw from the redevelopment fund shall be for the monthly reimbursement to the trustee for all proper expenses incurred in the management and protection of the redevelopment fund and for reasonable compensation for services rendered. The trustee shall submit a statement to the city of the first day of September of each year, indicating expenses incurred and the trustee's compensation.

(2) The second draw from the redevelopment fund shall be for the monthly reimbursement to the city for the city's actual costs of collecting the sales taxes imposed by this division. The comptroller shall, on the same day that he deposits the proceeds resulting from collection of the sales taxes, submit to the trustee a billing for the expenditures made in collecting the taxes, and the trustee shall thence reimburse said expenditures.

(3) The third draw from the redevelopment fund shall be for the establishment of a separate and restricted reserve account for the benefit of the metro authority. The reserve account shall be separately administered in the following manner:

(i) Beginning on the first day of the third month after the effective date hereof, the trustee shall credit the reserve account from the redevelopment fund with the sum of thirty thousand dollars (\$30,000.00) each month until the reserve account shall have accumulated to the sum of three hundred sixty-eight thousand five hundred dollars (\$368,500.00). If there are insufficient funds in any month to constitute the full amount required to be deposited into the reserve account in that month, then the difference between the amount required to be deposited and the amount actually deposited shall be added to the amount to be deposited in the reserve account in the next succeeding month.

(ii) After the first month of revenue generating activities in the arena-coliseum, the trustee shall pay to the metro authority a sum of money equal to the operating deficit, if any, reported by the metro authority to the trustee for that

month. Each month thereafter until all bonds issued by the metro authority and supported by state funding are retired, the trustee shall continue to pay to the authority each month's reported operating deficit, if any. After each monthly disbursement to the metro authority, the trustee shall replenish the reserve account from the redevelopment fund in an amount equal to the disbursement. If, for any reason, the sales taxes levied herein shall be declared invalid by a court of competent jurisdiction, or shall otherwise not provide sufficient funds for the purpose of paying the operating deficit of the metro authority, the city shall enact such other tax or taxes, or take such other action as may be necessary and appropriate, to provide for paying the operating deficit; provided, however, that in no event shall the metro authority be the recipient of any income resulting from taxes as are or may be levied on the personal or real property in the City of Rockford.

(iii) By the first day of September of each year, until all bonds issued by the metro authority and supported by state funding are retired, the metro authority shall report to the trustee and to the city, by means of a certified annual statement, the amount of that fiscal year's cumulative profit or loss. The cost of the certified annual statement shall be borne by the authority. The second and each subsequent fiscal year's level of funding of the reserve account from the redevelopment fund shall be maintained in an amount which is the greater of either fifty thousand dollars (\$50,000.00), or a sum equal to one hundred five (105) per cent of the prior fiscal year's operating deficit, if any, as reported in the certified annual statement.

(iv) The trustee shall maintain the reserve account in the amount prescribed herein until such time that all bonds issued by the metro authority and supported by state funding are retired and the city, by ordinance of the city council, directs the trustee to terminate the reserve account. Upon such termination, all money, assets, and any accumulated income contained therein shall be transferred to the redevelopment fund for disposition according to the provisions hereunder.

(4) The fourth draw from the redevelopment fund shall be for the performance of redevelopment contracts as provided hereinafter. The City of Rockford, through ordinance of the city council, shall enter into, make, and execute a contract or contracts for the delivery of services and related activities which provide for the economic development and physical redevelopment of the City of Rockford. Such contract or contracts may include provisions for the expenditure or obligation of funds provided in the capital pool, as described in (5), below. The contract or contracts shall be made with one or more of those parties which, in the opinion of the city council, are most capable of providing the desired redevelopment services and activities. For purposes of this paragraph, the employment of individuals by the department of community development for the purpose of directly providing economic development services shall be considered a "contract" for which redevelopment fund monies may be expended. The city shall annually in its budget ordinance indicate the employees by position and the amounts for salaries and benefits to be paid from the redevelopment fund. The trustee shall then annually release the amounts so indicated to the city for payment. The department of community development shall negotiate the terms of each contract on behalf of the mayor, and the mayor shall submit each redevelopment contract through the planning and development committee or such other committee to which the duties of this section are assigned to the city council for consideration thereof. The trustee of the redevelopment fund shall be the paying agent of the City of Rockford for the performance of the contract or contracts as provided herein, and shall act on the direction of the city council in making disbursements from the redevelopment fund for any payments to be made pursuant to any of the said contracts. In acting on the direction of the city council, the trustee shall not be liable for any loss, damage, or expenses which may result from any suits, actions, or claims arising from the performance of contracts as provided in this paragraph.

(5) The trustee shall reinvest all redevelopment fund money not otherwise distributed in paragraphs (1), (2), (3), and (4) above in short-term United States Treasury and/or federal agency obligations. All or part of the principal and interest income of said reinvestments may be released by ordinance of the city council, with directions to the trustee, to provide a capital pool for redevelopment activities. A capital pool may be used for various purposes which include, but are not limited to, the following: Establishing loan funds or guaranteeing loans for commercial or residential rehabilitation; paying for bonded indebtedness relating to redevelopment; providing the local shares for federal or state loans or grants; paying for the acquisition of development rights or restrictions, or paying for the acquisition of redevelopment property; and establishing loan funds for guaranteeing loans for high risk minority entrepreneur investments.

(6) Except as otherwise provided herein or in the trust agreement, the trustee's powers, duties and obligations shall be construed in accordance with the provisions of the "Trusts and Trustees Act," Chapter 148, Section 101 et seq. [760 ILCS 5/1et seq.] of the Illinois Revised Statutes. The development fund trust agreement shall be terminated upon the termination of the sales tax ordinance by operation of law, as provided hereunder.

(b) The department of community development shall annually prepare and the mayor shall submit for the city council's review and approval through the community development committee, a budget for the redevelopment fund, except that the reserve account shall be subject to review only. The budget shall indicate generally the money which the trustee allocates from the redevelopment fund to the reserve account, but such allocation to the reserve account shall not be subject to council review except to determine that the allocation is in accordance with the provisions herein. The provisions of Chapter 2, Article X of the Rockford Code of Ordinances shall not apply to this division. (Ord. No. 1978-52-0, 4-14-78; Ord. No. 1986-257-0, 11-24-86)

Sec. 7-64. Termination; partial invalidity.

(a) This division shall automatically terminate December 31, 2018, or upon the retiring of all bonds issued by the Metro Authority and supported by state funding, whichever date is later.

(b) The sections and provisions of this division shall be deemed to be separable, and the invalidity of any section or provision of this division shall not effect the validity of the remainder.

(Ord. No. 1978-52-0, 4-14-78; Ord. No. 1990-137-0, 5-14-90)

DIVISION 4. HOTEL/MOTEL TOURISM TAX*

*Editor's note: Former Div. 4, §§ 7-64.1--7-64.8, contained provisions for a gasoline diesel fuel tax enacted by Ord. No. 1979-92-0, adopted July 30, 1979. The tax was not continued after December 31, 1985. Ord. No. 1984-173-0, §§ 1--7, adopted December 17, 1984, has been set out herein as §§ 7-64.1--7-64.7 at the request of the city. Cross references: Hotel or motel sales tax imposed, § 7-59; hotel defined, § 7-376; motel defined, § 7-386.

Sec. 7-64.1. Tax imposed.

There is hereby imposed upon all persons engaged in the City of Rockford in the business of renting, leasing, or letting rooms in a hotel (as defined in the "Hotel Operator's Occupation Tax Act," chapter 35, Illinois Compiled Statutes, paragraph 145/1et seq.), at a rate of four (4) per cent of the gross rental receipt from such renting, leasing or letting of rooms. Effective July 1, 1999, a tax of an additional one (1) per cent, for a total tax of five (5) per cent, shall be imposed on such persons provided the city council acknowledges by resolution the pledge of at least seven million dollars (\$7,000,000.00) in private funds for the renovation and expansion of the Coronado Theater prior to the effective date.

(Ord. No. 1984-173-0, 12-17-84; Ord. No. 1990-335-0, 11-19-90; Ord. No. 1993-312-0, 11-22-93; Ord. No. 1996-294-0, 12-16-96; Ord. No. 1997-109-0, 6-16-97; Ord. No. 1998-108-0, 5-26-98)

Sec. 7-64.2. Exemptions.

The gross rental receipts upon which the tax imposed in section 7-64.1 is based shall not include gross rental receipts of any hotel room leased for more than thirty (30) consecutive days to one person, or gross rental receipts of any hotel room which is leased to a person as a condition of his employment at the same hotel.

(Ord. No. 1984-173-0, § 2, 12-17-84)

Sec. 7-64.3. Reimbursement.

Persons subject to the tax imposed in section 7-64.1 may reimburse themselves for their tax liability for such tax by separately stating such tax as an additional charge in the rental of the hotel room, which charge may be stated in combination, in a single amount, with state tax imposed under the "Hotel Operator's Occupation Tax Act."

(Ord. No. 1984-173-0, § 3, 12-17-84)

Sec. 7-64.4. Transmittal of tax; transmittal of reports; inspection of records.

(a) Any person engaged in the renting of hotel rooms shall transmit to the finance director, on or before the last day of each calendar month, a sum of money equal to the tax imposed on the renting of hotel rooms for the preceding calendar month; and simultaneously therewith, shall transmit a report upon forms supplied by the finance director indicating the gross receipts from the renting of hotels rooms, and such other information as the finance director may reasonably require for the enforcement of this division.

(b) Any person engaged in the renting of hotel rooms shall keep complete and accurate books and records, including a daily sheet showing the gross receipts for the hotel room rentals for the day reported, and tax imposed on the receipts for that day.

(c) For the purposes of administering and enforcing this division, the finance director shall, after providing reasonable notice, have access during normal business hours to the books and records of persons engaged in the renting of hotel rooms.

(Ord. No. 1984-173-0, § 4, 12-17-84)

Sec. 7-64.5. Penalties.

Any person who violates this division, upon conviction thereof, shall be punished by a fine of not less than two hundred dollars (\$200.00) nor more than three hundred dollars (\$300.00) for the first offense, and not less than three hundred dollars (\$300.00) nor more than five hundred dollars (\$500.00) for the second and each subsequent offense in any one hundred and eighty (180) day period. A separate and distinct offense shall be regarded as having been committed each day upon which said person shall continue any such violation.

(Ord. No. 1984-173-0, § 5, 12-17-84)

Sec. 7-64.6. Proceeds of tax for tourism.

(a) The proceeds of the tax shall be retained by the finance director in a separate fund which shall be expended solely to promote tourism, conventions and other special events within the City of Rockford, or otherwise attract nonresidents to visit the City of Rockford.

(b) Any agreements to fund the activities of any organization or governmental agency for the promotion of tourism, conventions, special events and other attractions with the proceeds of the tax imposed in section 7-64.1 shall be in writing and shall be approved by the city council.

(c) If the additional one per cent tax imposed under section 7-64.1 becomes effective July 1, 1999, as therein provided, the proceeds of the additional one per cent tax imposed on rentals or leasing of rooms through December 31, 2003, shall be used exclusively for debt service on any bonds issued by the city for the renovation and expansion of the Coronado Theater. After December 31, 2003, the proceeds of the additional one per cent tax, along with the four (4) per cent already imposed, shall be used for the purpose provided in subsections (a) and (b) of this section.

(Ord. No. 1984-173-0, § 6, 12-17-84; Ord. No. 1998-108-0, 5-26-98)

Sec. 7-64.7. Term.

The tax imposed by this division shall be paid on the basis of gross receipts from the rental of hotel rooms through and including December 31, 2018, unless this termination dated is extended by ordinance of the city council.

(Ord. No. 1984-173-0, § 7, 12-17-84; Ord. No. 1987-265-0, 11-23-87; Ord. No. 1990-335-0, 11-19-90; Ord. No. 1993-312-0, 11-22-93; Ord. No. 1996-294-0, 12-16-96; Ord. No. 1997-109-0, 6-16-97; Ord. No. 1998-108-0, 5-26-98)

Secs. 7-64.8--7-64.10. Reserved.