

**CITY OF CHICAGO**  
**DEPARTMENT OF REVENUE**  
**HOTEL ACCOMMODATIONS TAX RULING**

Hotel Accommodations Tax Ruling #1  
Subject: Domicile and Permanent Residence Exemption  
Effective date: June 1, 2004

Original effective date: May 31, 1996

Advice has been requested concerning records which must be maintained for purposes of substantiating the exemption from the Chicago Hotel Accommodations Tax for accommodations which a person occupies as his or her domicile and permanent residence. Chicago Municipal Code (“Code”) § 3-24-020(A)(4).

For a lessee or tenant to be exempt from paying the Chicago Hotel Accommodations Tax, the lessee or tenant must provide documentary evidence that the hotel accommodations are his or her domicile and permanent residence and must also certify that the hotel accommodations are intended to be his or her domicile and permanent residence. Documentary evidence which qualify are the following types of documents and forms of identification which list the hotel accommodations as the individual’s residence:

1. an Illinois driver’s license;
2. an identification card issued by the Secretary of State of Illinois;
3. employment records;
4. insurance documents;
5. a voter registration card;
6. public assistance records, and
7. such other documents prepared or issued by a third party which indicate the individual’s domicile and permanent residence.

All certifications and documents relating to exemptions for domicile and permanent residence must be retained by the hotel/motel owner, operator or manager for the statutory period of four years after the end of the calendar year in which the return for the period was filed or was due, whichever occurs later. Code § 3-4-120.