

**HOTEL TAX MATRIX
CHICAGO**

Jurisdiction:

HOTEL ROOM REVENUE EXEMPTIONS

This matrix addresses only those City of Chicago taxes that are administered by the Chicago Department of Revenue. The matrix does not address the City of Chicago taxes that are enforced by the Illinois Department of Revenue.

Description	Tax Exempt Yes or No	Tax Type	Comments
Non Transient:			
1 Can occupants be considered non transient?	Yes	Hotel	Chicago Municipal Code, chapter 3-24. "Permanent Residency" may be established under specific requirements - See Hotel Accomodations Tax Rulings 1 & 2
If so, after how many consecutive days (time period)?			30 consecutive days or more - See Hotel Accomodations Tax Rulings 1 & 2
2 Can Corporations, Partnerships, and LLC qualify as non transients?	Yes	Hotel	If hotel is the domicile and permanent residence
3 Can Airline Crew Rooms qualify as non transient?	No	Hotel	
4 After occupants have met non transient requirements,			
a. Can taxes be refunded from first date of stay?.....	Yes	Hotel	See Rulings 1 & 2 and meet URPO standards.
b. Is it required to collect taxes from day one if contract exists to stay 30 consecutive days or more?	No	Hotel	
Federal, State, Local Government:			
6 Federal Government employees qualify for exemptions if:			
a. Payment made directly by agency and must also be directly contracted for by agency	Yes	Hotel	The employee should provide documentation on federal government letterhead identifying the person conducting business on behalf of the federal agency and the dates on which the person will be conducting such business.
b. Payment made by guest who is reimbursed by agency.....	No	Hotel	
7 Your state's government employees qualify for exemptions if:			
a. Payment made directly by agency.....	No	Hotel	
b. Payment made by guest who is reimbursed by agency.....	No	Hotel	
8 Other states' government employees qualify for exemptions if:			
a. Payment made directly by agency.....	No	Hotel	
b. Payment made by guest who is reimbursed by agency.....	No	Hotel	
9 Your state's Local Government employees qualify for exemptions if:			
a. Payment made directly by agency.....	No	Hotel	

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b. Payment made by guest who is reimbursed by agency.....	No	Hotel	
9 Other states' Local Government employees qualify for exemptions if:			
a. Payment made directly by agency.....	No	Hotel	
b. Payment made by guest who is reimbursed by agency.....	No	Hotel	
10 Foreign Diplomats.....			
a. Payment made by diplomat on diplomatic business (mission card) ...	Yes	Hotel	
b. Payment made by diplomat for personal purchases (personal exemption card)	Yes	Hotel	

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Description	Tax Exempt Yes or No	Tax Type	Comments
Other:			
11 Non profit organizations - 501(c)(3) Organizations			
a. Payment made directly by agency.....	No	Hotel	
b. Payment made by guest who is reimbursed by agency.....	No	Hotel	
12 Religious, Charitable, Scientific Organizations			
a. Payment made directly by agency.....	No	Hotel	
b. Payment made by guest who is reimbursed by agency.....	No	Hotel	
13 Public Schools (Payment made directly by agency):			
a. In-state.....	No	Hotel	
b. Out-of-State.....	No	Hotel	
14 Public Schools (Payment made by guest who is reimbursed by agency):			
a. In-state.....	No	Hotel	
b. Out-of-State.....	No	Hotel	
15 Private Schools: (Payment made directly by agency)			
a. In-state.....	No	Hotel	
b. Out-of-State.....	No	Hotel	
16 Private Schools (Payment made by guest who is reimbursed by agency):			
a. In-state.....	No	Hotel	
b. Out-of-State.....	No	Hotel	
17 Private Universities and Colleges (Payment made directly by agency)			
a. In-state.....	No	Hotel	
b. Out-of-State.....	No	Hotel	
18 Private Universities and Colleges (Payment made by guest, reimbursed by agency)			
a. In-state.....	No	Hotel	
b. Out-of-State.....	No	Hotel	

FOOD AND BEVERAGE REVENUE EXEMPTIONS

Federal, State, Local Government:

19 Federal Government employees qualify for exemptions if:			
a. Payment made directly by agency.....			
b. Payment made by guest who is reimbursed by agency.....			
20 State Government employees qualify for exemptions if:			
a. Payment made directly by agency.....			
b. Payment made by guest who is reimbursed by agency.....			

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21 Other state government employee qualify for exemptions if:			
a. Payment made directly by agency.....			
b. Payment made by guest who is reimbursed by agency.....			
22 Local Government employees qualify for exemptions if:			
a. Payment made directly by agency.....			
b. Payment made by guest who is reimbursed by agency.....			
23 Foreign Diplomats.....			
a. Payment made by diplomat on diplomatic business (mission card) ...			
b. Payment made by diplomat for personal purchases (personal exemption card)			
Other:			
24 Non profit organizations - 501(c)(3) Organizations			
a. Payment made directly by agency.....			
b. Payment made by guest who is reimbursed by agency.....			
25 Religious, Charitable, Scientific Organizations			
a. Payment made directly by agency.....			
b. Payment made by guest who is reimbursed by agency.....			
26 Public Schools (Payment made directly by agency):			
a. In-state.....			
b. Out-of-State.....			
27 Public Schools (Payment made by guest who is reimbursed by agency):			
a. In-state.....			
b. Out-of-State.....			
28 Private Schools: (Payment made directly by agency)			
a. In-state.....			
b. Out-of-State.....			
29 Private Schools (Payment made by guest who is reimbursed by agency):			
a. In-state.....			
b. Out-of-State.....			
30 Private Universities and Colleges (Payment made directly by agency)			
a. In-state.....			
b. Out-of-State.....			
31 Private Universities and Colleges (Payment made by guest, reimbursed by agency)			
a. In-state.....			
b. Out-of-State.....			