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.

-	he Illinois Department of Revenue.			
		Tax Exempt	Tax	
	Description	Yes or No	Type	Comments
Nor	n 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
<u> </u>	f 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
	Airline Crew Rooms qualify as non transient?	No	Hotel	
4 Afte	r 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	No	Hotel	
	to stay 30 consecutive days or more?			
Fed	leral, State, Local Government:			
6 Fede	eral Government employees qualify for exemptions if:			
<u>a.</u> b.	Payment made directly by agency and must also be directly contracted for by agency Payment made by guest who is reimbursed by agency	Yes No	Hotel 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.
	r state's government employees qualify for exemptions if:			
1 1 3 4	garannam amprayasa quamy rar anamphanam m			
a.	Payment made directly by agency	No	Hotel	
	Payment made by guest who is reimbursed by agency	No	Hotel	
	er states' government employees qualify for exemptions if:			
a.	Payment made directly by agency	No	Hotel	
	Payment made by guest who is reimbursed by agency	No	Hotel	
	r state's Local Government employees qualify for exemptions if:			
a.	Payment made directly by agency	No	Hotel	

Jurisdiction:	

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		Tax Exempt	Tax	
	Description	Yes or No	Type	Comments
		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			
	,	Yes	Hotel	
	b. Payment made by diplomat for personal purchases (personal exemption card)	Yes	Hotel	

Jurisdiction						

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

Jurisdiction:		
HOTEL ROOM REVENUE EXEMPTIONS		

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Description Other state government employee qualify for exemptions if: a. Payment made directly by agency. b. Payment made by guest who is reimbursed by agency. b. Payment made by guest who is reimbursed by agency. can be recompared by agency. b. Payment made by guest who is reimbursed by agency. can be recompared by agency. can be	by the Illinois Department of Revenue.			
Other state government employee qualify for exemptions if: a. Payment made directly by agency		Tax Exempt	Tax	
a. Payment made directly by agency		Yes or No	Type	Comments
b. Payment made by guest who is reimbursed by agency				
Local Government employees qualify for exemptions if: a. Payment made directly by agency	a. Payment made directly by agency			
a. Payment made directly by agency	b. Payment made by guest who is reimbursed by agency			
b. Payment made by guest who is reimbursed by agency	ocal Government employees qualify for exemptions if:			
23 Foreign Diplomats	a. Payment made directly by agency			
a. Payment made by diplomat on diplomatic business (mission card) b. Payment made by diplomat for personal purchases (personal exemption card) Other: Non profit organizations - 501(c)(3) Organizations a. Payment made directly by agency b. Payment made by guest who is reimbursed by agency 5. Religious, Charitable, Scientific Organizations a. Payment made directly by agency b. Payment made by guest who is reimbursed by agency b. Payment made by guest who is reimbursed by agency c. Public Schools (Payment made directly by agency): a. In-state b. Out-of-State 7. Public Schools (Payment made by guest who is reimbursed by agency): a. In-state b. Out-of-State 8. Private Schools: (Payment made directly by agency) a. In-state b. Out-of-State 5. Out-of-State 6. Out-of-State 7. Public Schools: (Payment made directly by agency) a. In-state b. Out-of-State 7. Dut-of-State 8. Private Schools: (Payment made directly by agency) a. In-state b. Out-of-State 8. Private Schools: (Payment made directly by agency) a. In-state b. Out-of-State 8. Private Schools: (Payment made directly by agency) a. In-state b. Out-of-State	b. Payment made by guest who is reimbursed by agency			
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	Foreign Diplomats			
Other: 24 Non profit organizations - 501(c)(3) Organizations a. Payment made directly by agency	a. Payment made by diplomat on diplomatic business (mission card)			
24 Non profit organizations - 501(c)(3) Organizations a. Payment made directly by agency	b. Payment made by diplomat for personal purchases (personal exemption card)			
24 Non profit organizations - 501(c)(3) Organizations a. Payment made directly by agency				
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.	Other:			
a. Payment made directly by agency. b. Payment made by guest who is reimbursed by agency	Non profit organizations - 501(c)(3) Organizations			
b. Payment made by guest who is reimbursed by agency				
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. Public Schools (Payment made by guest who is reimbursed 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.				
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.				
b. Payment made by guest who is reimbursed by agency				
26 Public Schools (Payment made directly by agency): a. In-state				
a. In-state				
27 Public Schools (Payment made by guest who is reimbursed by agency): a. In-state				
27 Public Schools (Payment made by guest who is reimbursed by agency): a. In-state	b. Out-of-State			
a. In-state				
28 Private Schools: (Payment made directly by agency)				
28 Private Schools: (Payment made directly by agency)	b. Out-of-State			
a. In-state				
b. Out-of-State				
29 Private Schools (Payment made by guest who is reimbursed by agency):				
	Private Schools (Payment made by guest who is reimbursed by agency):			
a. In-state	a. In-state			
b. Out-of-State	b. Out-of-State			
30 Private Universities and Colleges (Payment made directly by agency)				
a. In-state				
b. Out-of-State	b. Out-of-State			
31 Private Universities and Colleges (Payment made by guest, reimbursed by agency)				
a. In-state				
b. Out-of-State	b. Out-of-State			