



INFORMATIONAL BULLETIN

■ Chicago Hotel Tax Matrix

TO: All Hotel Operators:

The Chicago Department of Revenue and Chicago Department of Law have prepared a Hotel Tax Matrix that addresses the taxability of various charges commonly collected by hotels. It indicates which of those charges are taxable under the Chicago Hotel Accommodations Tax, Code Chapter 3-24, or under any other Chicago tax. It also designates what exemptions may apply. Please refer to the "matrix" which is available on our website at:

www.cityofchicago.org/revenue

When you arrive at the website, scroll down to the middle of the page until you find the link named "What's New in Tax". Click on this link and it is here where you will find the Hotel Tax Matrix for Revenue and Exemptions.

If you have any questions about the meaning of any entries on the matrix or their application to your situation, you may request an opinion from our Law Department. Your request should be in writing specifying the details of your situation. Please see Uniform Revenue Procedures Ordinance Ruling #3 on our website for the information that must be included in your request. Send your request to the Chicago Department of Revenue at the address listed at the end of this informational bulletin.

Questions?

Please visit our website at: www.cityofchicago.org/revenue for more information on the hotel tax or any of our other taxes. If you wish to speak with someone in person, please call our customer service unit at 312-747-IRIS (4747) between the hours of 8am and 4pm. You may also write us at the address below:

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