



Village of Morton Grove
**Self-Storage Facility Accommodation Tax Return
 Remittance Form**

Title 4, Chapter 17G of the Village of Morton Grove Municipal Code establishes a Self-Storage Facility Accommodations Tax. This return must be filed and all taxes due must be remitted no later than the 20th day of each month.

Month & Year
 Of Collection _____

Payee Name, Address & Telephone

Local Business Name, Address & Telephone

 Morton Grove, IL 60053
 (847) _____
 IBT Number for this location
 (from Illinois DOR ST-1) _____
 M. G. Business License No. _____

Step 1	Gross Monthly Rental or Lease Amount	\$ _____	(1)
Step 2	Calculate tax (Line 1 x 0.05*)	\$ _____	(2)
Step 3	Calculate late payment penalty(s), if any:		
	a) Late Payment Penalty (Line 2 x 0.05)	\$ _____	(3a)
	b) Interest Charge (Line 2 x 0.01 per month)	\$ _____	(3b)
	c) Late Filing Penalty (Line 2 x 0.05)	\$ _____	(3c)
Step 4	Subtotal of penalties (add Lines 3a to 3c)	\$ _____	(4)
Step 5	Total tax, interest & penalty due (add lines 2 and 3)	\$ _____	(5)

* The 2008 tax rate is 3%. The rate increases to 4% effective June 1, 2009 and 5% effective June 1, 2010.

Under penalties of perjury and other penalties provided by law, I declare that I have examined this return and to the best of my knowledge and belief it is true, correct and complete. I further declare that the information set forth is taken from the books and records of the business for which the return is filed.

Signature of Preparer _____ Date _____

Signature of Taxpayer _____ Date _____

Mail this completed return and payment check
 for the amount shown in Line (5) to:

Finance Department
 Village of Morton Grove
 6101 Capulina Avenue
 Morton Grove, IL 60053

If there are any questions please call (847) 965-4100. For additional forms, please visit www.mortongroveil.org.



Village of Morton Grove

Self-Storage Tax

Title 4, Chapter 17G of the Village's Municipal Code establishes Self-Storage Facility Accommodations Tax. The requirements of this section are summarized below. For complete detail, refer to the actual code section.

Frequently Asked Questions

What is subject to this local tax?

This tax is intended to be paid by and collected from the user of any self-storage facility in Morton Grove. The user could be a person or a business. A self-storage facility is a building or structure that contains separately divided storage rooms offered for lease or rent to members of the general public for the storage of personal property and/or property leased or rented to members of the general public for the overnight parking or storage of vehicles (cars, boats, RVs, etc.)

When is the tax effective?

June 1, 2008

What is the tax rate?

The tax rate is 3%. This rate will increase to 4% on June 1, 2009 and 5% on June 1, 2010.

When are the taxes collected?

The business is to collect the tax from the tenant at the time rental payments are paid. The payment periods are usually identified in the rental agreement; for example, monthly or annually. The business must then remit these taxes to the Village of Morton Grove.

Are any users exempt from this tax?

Clients that have entered into lease or rental agreements prior to June 1, 2008 and pre-paid their accounts are exempt from this tax. Any renewal after June 1, 2008 is subject to this tax.

What type of receipt must be provided to the client?

The amount of tax must be clearly identified on the bill, invoice, receipt, or similar statement provided to the user.

What type of records must be kept?

Each business must keep accurate records showing the gross receipts for the lease of any self-storage facility accommodations. Records must show the prices, rents or charges made, and occupancies that are taxable.

How are the taxes remitted to the local government?

Taxes are to be remitted by check each month.

When is the deadline for remittance?

A tax return must be filed and taxes must be remitted on the same day that the Illinois Department of Revenue requires the Retailer's Occupation Tax Return Form ST1 (or similar) to be filed; currently the 20th day of each month. For example, taxes collected in the month of June are paid by July 20.

What are the penalties for late filing or late remittance?

If the return is not submitted or submitted late, a 5% late filing fee will be charged. In addition to the tax due, the business must also pay a 5% late payment fee plus 1% interest per month on the past due amount.

What are the penalties for failure to collect and/or remit this tax?

In addition to the late fees described above, any person or business found guilty could be assessed a fine of \$75 to \$750 per offense. Businesses found in violation face the suspension or revocation of their business license.

CHAPTER 4

SERVICES BUSINESS

ARTICLE B: SELF-STORAGE FACILITY ACCOMMODATIONS TAX

SECTION:

- 4-17G-1: Self-Storage Facility Accommodations Tax Imposed
- 4-17G-2: Definition of Self-Storage Facility
- 4-17G-3: Tax to be Borne by Tenant
- 4-17G-4: Self-Storage Facility to Secure Tax from Tenant
- 4-17G-5: Records to be Kept
- 4-17G-6: Enforcement/License Suspension/Revocation
- 4-17G-7: Penalties

4-17G-1: **SELF-STORAGE FACILITY ACCOMMODATIONS TAX IMPOSED:** There is imposed hereby and shall accrue immediately and be collected a tax, as herein provided, upon the rental or leasing of any self-storage facility accommodations in the Village of Morton Grove, at the rate of three percent (3%) of the gross rental or leasing charge. Effective June 1, 2009, this tax shall be increased to the rate of four percent (4%) of the gross rental or leasing charge. Effective June 1, 2010, this tax shall be increased to the rate of five percent (5%) of the gross rental or leasing charge. This tax shall be in addition to any and all other taxes.

4-17G-2: **DEFINITION OF SELF-STORAGE FACILITY:** A building or structure containing separately divided storage rooms offered for lease or rent to members of the general public for the storage of personal property, and/or property leased or rented to members of the general public for the overnight parking or storage of vehicles.

4-17G-3: **TAX TO BE BORNE BY TENANT:** The ultimate incidence of and liability for payment of said tax shall be borne by the lessee or tenant of any such self-storage facility accommodations. Nothing herein shall be construed to impose a tax upon the occupation of leasing or operating self-storage facilities. Each operator of a self-storage facility shall have the duty to collect the self-storage facility accommodation tax from each lessee and to pay it over to the Village along with an accounting therefore on the return forms provided by the Village. The return and the tax shall be filed with the Director of Finance/Treasurer on the same filing dates as are established for filing with the Illinois Department of Revenue of the Retailer's Occupation Tax Return Form ST1 or a subsequently required form. It shall be unlawful for any owner, manager or operator of self-storage

facility accommodations to fail to cause said tax to be collected from the lessee or tenant of said self-storage facility accommodations or to fail to file any tax return required by this ordinance, or cause said tax to be paid over to the Director of Finance/Treasurer under rules and regulations prescribed by the Director of Finance/Treasurer and as otherwise provided for in this Article.

4-17G-4: **SELF-STORAGE FACILITY TO SECURE TAX FROM TENANT:** The tax herein levied shall be collected by the self-storage facility owner, manager or operator from the lessee or tenant when collecting the price, charge or rent to which it applies. Every lessee or tenant shall be given a bill, invoice, receipt, or other statement or memorandum of the price, charge or rent payable upon which the self-storage facility accommodations tax shall be stated, charged and shown separately. The self-storage facility accommodations tax shall be paid to the Director of Finance/Treasurer as trustee thereof for and on behalf of the Village.

4-17G-5: **RECORDS TO BE KEPT:** Every owner, manager, or operator of a self-storage facility in the Village shall register with the Village on forms provided by the Director of Finance/Treasurer. Each such owner, manager, or operator shall have the duty to maintain complete and accurate books, records and accounts showing the gross receipts for the lease of any self-storage facility accommodations within the Village of Morton Grove and showing the prices, rents or charges made or charged, and occupancies taxable under this self-storage facility accommodations tax. The Director of Finance/Treasurer, or his/her designee, shall at all reasonable times have full access to said books and records.

4-17G-6: **ENFORCEMENT/LICENSE SUSPENSION/REVOCATION:**

- A. Any self-storage facility who fails to timely pay all taxes due pursuant to this article shall also pay a penalty equal to five percent (5%) of any such unpaid tax and shall pay interest on any past due balance at the rate of one percent (1%) per month. Any self-storage facility who fails to timely file a tax return required pursuant to this article shall also pay a penalty equal to five percent (5%) of any tax due during the period covered by the return.
- B. The failure to comply with any obligation imposed by this article shall also be grounds for the suspension or revocation of any license or permit issued to the self-storage facility or with respect to the self-storage facility pursuant to the procedure set forth in Section 4-17G-5 of this title.

4-17G-7: **PENALTIES:** Any person found guilty of violating any provision of this article may, in addition to any tax or penalty due, be assessed a fine of not less than seventy-five dollars (\$75.00) and not more than seven hundred fifty dollars (\$750.00). Each day a violation continues to exist shall be a separate offense. Citations for violations of this article shall be adjudicated by the Village's Administrative Adjudication Hearing Officer, or at the choice of the Village of Morton Grove, by any court of competent jurisdiction.