



City of Chicago  
Rahm Emanuel, Mayor

Department of Law

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[www.cityofchicago.org](http://www.cityofchicago.org)

April 24, 2015



**Re: Chicago Hotel Accommodations Tax Exemption**

Dear [REDACTED]

We write in response to your April 23, 2015 email requesting confirmation that [REDACTED] continues to be exempt from the Chicago Hotel Accommodations Tax ("Hotel Tax"), Chapter 3-24 of the Chicago Municipal Code (the "Code"). A copy of your email is attached.

It is our opinion, based on our review of the current versions of 42 U.S.C. § 8102 and Chapter 3-24 of the Code, that [REDACTED] remains exempt from the Hotel Tax, as set forth in our June 4, 2004 letter, and subject to the direct payment conditions set forth therein. A copy of our June 4, 2004 letter is also attached.

If you have any additional questions, please feel free to contact us.

Sincerely,

Madison E. Smith  
Assistant Corporation Counsel  
(312) 744-0325

Weston W. Hanscom  
Deputy Corporation Counsel  
(312) 744-9077

Enclosure

Cc: Joel Flores, Department of Finance

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**From:** [REDACTED]

**Sent:** Thursday, April 23, 2015 12:19 PM

**To:** Meza, Irma

**Subject:** Chicago Hotel Tax Exemption - [REDACTED]

Hi Irma,

Thank you for speaking with me yesterday. Just wanted to follow-up with additional information/background as you requested.

The opinion provided in 2004 stated that [REDACTED] is not subject to the Chicago Hotel Accommodations Tax as long as the charges are paid directly by the Corporation. There has been no change in [REDACTED] enabling legislation, and from my research, no changes have been made to the Chicago Hotel Accommodations Tax law. As I mentioned during our conversation, [REDACTED] has several events throughout the year in Chicago that require lodging. More recently, some of the hotels have requested a more up to date letter since what we provide is from 2004 (reconfirmed in 2007). When I spoke to Raul Medina about this last year, he indicated that although a new letter was not possible, any hotels with questions regarding our exemption status could contact him directly.

We are currently having an event in Chicago, and the hotel that is providing lodging accommodations is not honoring the letter from 2004. I requested the hotel contact Raul Medina as he instructed, but they were unable to get in contact with him. You informed me yesterday that Raul Medina no longer works for the city.

Please find attached the following:

- [REDACTED] enabling legislation (page 2)
- Letter from City of Chicago outlining [REDACTED] exemption

Thank you for taking the time to look into this matter. Please let me know if you have any questions or require additional information.

Sincerely,

[REDACTED]



City of Chicago  
Richard M. Daley, Mayor

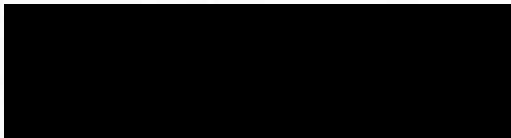
Department of Law

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June 4, 2004



Re: Exemption from the Chicago Hotel Accommodations Tax

Dear Ms. [REDACTED]

We are responding to your request for an opinion confirming that [REDACTED] is exempt from the Chicago Hotel Accommodations Tax. The date of your request was May 14, 2004. (Copy attached). Your request referenced 42 USC § 8102.

42 USC § 8102 states that [REDACTED] and its "franchise, activities, assets, and income, shall be exempt from all taxation now or hereafter imposed by the United States, by any territory, dependency, or possession thereof, or by any State, county, municipality, or local taxing authority, except that any real property of the corporation shall be subject to State, territorial, county, municipal, or local taxation to the same extent according to its value as other real property is taxed."

The Chicago Hotel Accommodations Tax imposes a tax upon the tenant leasing or renting hotel accommodations within the City of Chicago. See, Chicago Municipal Code Section(s) 3-24-030, 3-24-040.

It is our opinion, based on a review of 42 USC § 8102, that [REDACTED] is not subject to the Chicago Hotel Accommodations Tax. Please be advised, however, that in order for the exemption to apply, the rental charge must be paid directly by [REDACTED] and not by an individual employee of [REDACTED]. This opinion is based on the text of 42 USC § 8102 and the Chicago Municipal Code as of the date of this letter.

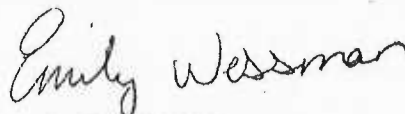
NEIGHBORHOODS  
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BUILDING CHICAGO TOGETHER



If we may be of further assistance, please call Emily Wessman at (312)

744-6437.

Very truly yours,

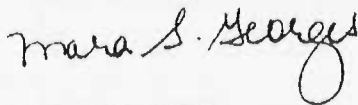


Emily E. Wessman  
Assistant Corporation Counsel  
Tax Division



Weston W. Hanscom  
Chief Assistant Corporation Counsel  
Tax Division

APPROVED:



MARA GEORGES  
Corporation Counsel

BATES NO. 0400476

cc: Matt Darst  
Bill Cerney  
Mike Luzzi  
Gary Michals