

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 480.105 Section 480 Definitions**

**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 480  
HOTEL OPERATORS' OCCUPATION TAX ACT**

**Section 480.105 Definitions**

"Hotel" means any building or buildings in which the public may, for a consideration, obtain living quarters, sleeping or housekeeping accommodations. The term includes inns, motels, tourist homes or courts, lodging houses, rooming houses, apartment houses, hunting lodges, camps, cabins, and third-party platform rentals of apartments, houses, and rooms.

"Occupancy" means the use or possession, or the right to the use or possession, of any room or rooms in a hotel for any purpose, or the right to the use or possession of the furnishings or to the services and accommodations accompanying the use and possession of the room or rooms.

"Operator" means any person operating a hotel.

"Permanent resident" means any person who occupied or has the right to occupy any room or rooms, regardless of whether it is the same room or rooms, in a hotel for at least 30 consecutive days.

"Rent" or "rental" means the consideration received for occupancy, valued in money, whether received in money or otherwise, including all receipts, cash, credits and property or services of any kind or nature.

"Room" or "rooms" means any living quarters, sleeping or housekeeping accommodations.

(Source: Amended at 44 Ill. Reg. 16471, effective September 25, 2020)