



Dear Business Owner:

As you are well aware, the Village of Rosemont, our State and our entire Country are currently faced with challenge of the COVID-19 virus. The Village recognizes that the various Executive Orders issued by Governor Pritzker have had a particularly adverse impact on the Village's hotels and restaurants.

In an effort to provide some assistance to our hotel and restaurant businesses, the Village is, in certain circumstances, willing to temporarily defer the collection of its locally imposed Hotel, Gross Receipts, Parking, and Amusement Taxes on revenues received in the months of March, April, and May of 2020. While you are still required to collect these taxes during these months, your obligation to pay the collected taxes for these months to the Village will be delayed to a later date. In order to take advantage of this temporary deferral, you will need to remain in compliance with each and every one of the following conditions:

- Condition 1: All tax returns required for the Village imposed Hotel, Gross Receipts, Parking and Amusement Taxes for the relevant revenues received in February, 2020 must be filed with the Village on or before April 30, 2020. February returns that are not filed by April 30th will continue to be subject to applicable penalties.
- Condition 2: All taxes collected pursuant to the Village imposed Hotel, Gross Receipts, Parking and Amusement Taxes on the relevant revenues received in February, 2020 must be paid to the Village on or before April 30, 2020. Taxes collected on February revenues that are not paid by April 30th will continue to be subject to applicable penalties and interest.
- Condition 3: All Tax returns for the Village imposed Hotel, Gross Receipts, Parking and Amusement Taxes must be correctly and timely filed for relevant revenues received in each of the Months of March, 2020, April, 2020 and May, 2020. Even if the amount of a particular tax collected for any of these months is zero, a return must be filed showing zero collections. Although returns must still be timely filed, the payments that you would normally be required to make with these returns will be temporarily deferred for revenues received in March, April and May of 2020.

The Village will require that the taxes you do collect on revenues received in March, April and May of 2020 be paid to the Village at a later, to be determined, date. The Village will make this determination by taking into account the future circumstances and length of time you will continue to be adversely impacted by the COVID-19 pandemic. The Village recognizes that the lifting of the Illinois Governor's closure orders will only be the first step in the recovery of your profitability. The Village anticipates that it will take some time for you to return to your pre-COVID level of activity even after you are allowed to become fully operational and will take this into account when determining the future due date for taxes collected on revenues received in March, April and May of 2020.

We recognize that you are going through an extremely difficult period of time and look forward to the day when things return to normal. In the event, you have any questions or concerns about this letter, please contact Don Calmeyn or Lea Dumag at 847-825-4404.

Very truly yours.

Finance and Licensing Departments