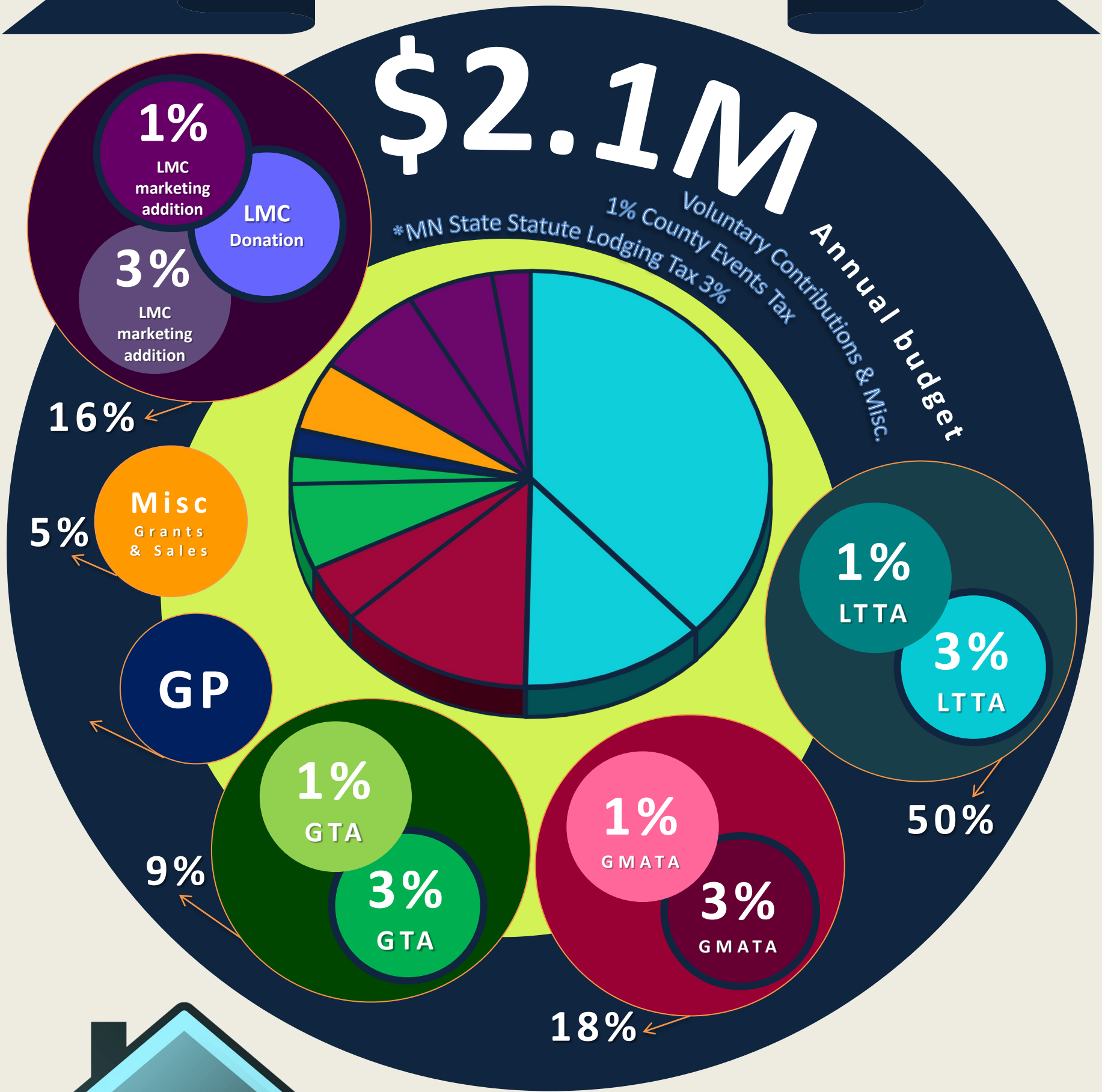


Visit Cook County

Financial & Organizational Management



*Lodging Tax

It is required by state law that anyone who offers nightly lodging rental to the public is required to participate in the Lodging Tax Program. In Cook County that is defined as anyone who provides overnight lodging for a period of less than 30 consecutive days are subject to a lodging tax. This includes large resorts as well as vacation rentals (VRBO's).

