

Short Term Rental FAQs

- **What is the Short Term Rental Tax (STRT)?**

This 6.0% tax is applied to the gross rental charge on all or part of a dwelling within the City that is rented to anyone who occupies overnight accommodations for a period of less than 30 consecutive days.

- **What kind of rental property is subject to STRT?**

The tax is applied to any building designed or used principally for residential occupancy, including without limitation, single family dwellings, two family dwellings, and multiple family dwellings.

- **What does the STRT apply to?**

The City's tax applies to the total consideration paid for the rental of a Short-Term Residential Rental Unit. This includes cleaning fees and other miscellaneous fees charged to the renter.

- **Are there any exemptions to the STRT?**

There are no exemptions.

- **Are there any registration requirements?**

The property operator is required to obtain a business license thru the Town Clerk's office. There is no charge for a business license and it is renewed yearly.

- **Who is liable to collect and remit the STRT?**

Ultimately, it is the responsibility of any property operator who thinks they may be subject to the Short Term Rental Tax to implement, collect, and remit this tax to the City.

- **Can I submit STRT on the same form as other local taxes?**

No. Short Term Rental Taxes must be submitted separately from any other tax for which you may be liable.

- **Can I submit and pay STRT online?**

Not at this time. Monthly Tax Remittance Form with payment (check or money order) must be mailed or hand delivered (cash accepted).

BY MAIL:

Town of Normal
ATTN: Short Term Rental Tax Collections
PO BOX 589
Normal, IL 61761-0589

IN-PERSON:

Town of Normal
Finance Department, 3rd Floor
11 Uptown Circle
Normal, IL 61761

- **When do I file the STRT?**

The Short Term Rental Form and Tax must be remitted by the 25th day of the month following the month of collection.

1. If you remit by mail, it must be postmarked by the 25th.
2. If you bring in your form to City Hall, we must receive it on the 25th.

For example, Short Term Rental Taxes collected in the month of June must be remitted on or before the 25th of July.

Note: If the 25th falls on a weekend and/or Holiday, then the postmark or payment is due the first business day afterwards.

- **What happens if Short Term Rental Tax is remitted after the 25th of the month?**

If taxes are remitted after the 25th of the month:

1. A 5% late payment penalty fee is applied, **AND**
2. A 2% interest charge is applied immediately and, afterward, an additional 2% for each month payment is not received.