



## **Chicago Tourism Improvement District 1.5% Transaction Charge – Informational Points**

**For Hotels within the newly established Chicago Tourism Improvement District (CTID):** **Effective May 1, 2026**, a 1.5% transaction charge is levied upon and a direct obligation of the hotel paying the transaction charge. However, the hotel paying the transaction charge may, at its discretion, pass the transaction charge on to customers. The amount of the transaction charge, if passed on to each customer, shall be disclosed in advance and separately stated from the amount of rent charged and any other applicable taxes, and each customer shall receive a receipt for payment from the hotel. If the CTID transaction charge is identified separately it shall be disclosed as the “CTID Transaction Charge.”

### **Collection and Remittance Requirements:**

- The established CTID includes all hotels, existing and in the future, available for public occupancy with 100 rooms or more located within the following zip codes in the City of Chicago: 60601, 60602, 60603, 60604, 60605, 60606, 60607, 60609, 60610, 60611, 60612, 60615, 60616, 60653, 60654, and 60661.
- The CTID transaction charge is 1.5% of gross short-term sleeping room rental revenue. The charge shall not be collected on charges that are exempt from the Chicago Hotel Accommodations Tax.
- Any transaction charges that may be passed onto the customer may be subject to additional state or local taxes.
- Chicago will not impose its 4.5% Hotel Accommodations Tax on the 1.5% CTID charge. For example, a hotel within the CTID has a transaction with sleeping room charges of \$1,000, and a 1.5% CTID transaction charge of \$15. They will charge the customer \$45 for the Chicago Hotel Accommodations Tax (\$1,000 \* 4.5%).
- Monthly payments must be made to the Department of Finance by the 15<sup>th</sup> of the following month (for example: CTID payments for May 2026 are due by 6/15/2026).
- Returns are filed annually on a July 1 – June 30 cycle. The CTID return form for the period ending June 30, 2026 has a filing due date of 8/17/2026. Forms must be filed electronically via Chicago Business direct: [ChicagoBusinessDirect - Login](#)
- Accounts with hotels located in the CTID will be automatically registered for the CTID transaction charge (7520T) with a May 1, 2026 start date.
- Account holders will remit the CTID transaction charge (7520T) payments separately from their Chicago Hotel Accommodations Tax (7520T) payment each month, and a separate form 7520T will need to be filed for each fiscal year.

**For additional information about the 1.5% Chicago Tourism Improvement District transaction charge or assistance with account access or payment procedures, reach out to us at [revenue@cityofchicago.org](mailto:revenue@cityofchicago.org) or (312) 747-4747.**