

# COOK COUNTY DEPARTMENT OF REVENUE

## UNINCORPORATED COOK COUNTY

### STICKERLESS WHEEL TAX INFORMATION

**MAY  
2019**

## IS GOING LIVE!

### NO MORE PHYSICAL STICKERS/TAGS

The unincorporated  
Cook County Wheel Tax is valid  
**July 1, 2019 through  
June 30, 2020.**

- 1.) **Who is liable for the unincorporated Cook County Wheel Tax?** Section 74-552 of the the Cook County Wheel Tax Ordinance states that it is unlawful for any vehicle owner residing or registered within the unincorporated area of Cook County to own, possess, use, or to cause or permit any of his agents, employees, lessees or bailees to use any motor vehicle upon the unincorporated area of Cook County without remitting payment for the annual Wheel Tax Liability. The Cook County Wheel Tax is valid for the period of July 1st through June 30th of the following year.
- 2.) **When is the Wheel Tax payment due? (on or before July 1st)** The Cook County Wheel Tax is valid for the period of July 1st through June 30th of the following year. If you pay after July 1st, you will be assessed a late penalty and may be subject to additional fines.
- 3.) **When does the late penalty apply? (as of July 2nd)** If the taxpayer remits their Cook County Wheel Tax payment after July 1st, a late penalty equal to the price of the tax rate or \$25, whichever is greater per the Cook County Ordinance, will be assessed. The taxpayer may also be subject to additional penalties and enforcement efforts if they fail to fully satisfy their account by July 1st.
- 4.) **Can I make a payment at a participating Township office for the new 2019 / 2020 Wheel Tax liability?** No. Townships can ONLY sell the 2018/2019 Wheel Tax vehicle license through June 30, 2019. They are no longer authorized to collect on behalf of the Department beginning with the 2019/2020 Wheel Tax Year.
- 5.) **When will I receive a Wheel Tax notification from the Department?** Renewal Wheel Tax Notices of Liability will be sent out annually beginning mid-May. If the Wheel Tax liability has been fully paid on or before July 1st of the Wheel Tax Year, no further notifications will be issued by the Department until the following renewal period. Failure to comply with the Cook County Wheel Tax Ordinance will result in additional penalties and further enforcement action taken by the Department that may require an appearance in the Department of Administrative Hearings to address the offense.
- 6.) **If I received a notice from the Department and would like to make a bill payment, what will I need?** You will need your Cook ID and Invoice Number, which are located in the upper right-hand corner of your Notice of Liability. In order to successfully apply your payment to the proper account, please provide your Notice of Liability sent by the Department when making a payment in person at a participating ELS location or at the Department's cashier window.
- 7.) **What if I did not receive a Notice of Tax Liability from the Department?** If you did not receive your Notice of Liability or recently purchased a vehicle or moved into unincorporated Cook County, please contact the Department for assistance on how to file and remit payment for the 2019/2020 Wheel Tax year. Supporting documentation will be required for verification purposes.
- 8.) **What is an Ordinance Exemption?** Taxpayers that qualify for an Ordinance Exemption would not be liable for the 2019/2020 Wheel Tax Year. Ordinance Exemptions can be either permanent or require an annual filing with the Department. Supporting documentation is required.
- 9.) **Which Ordinance Exemptions are PERMANENT? (valid proof is required)**
  - Senior Citizen - Vehicles owned by a person that's 65 years or older as of July 1st of the current Wheel Tax Year
  - Permanently Disabled - Vehicles owned by a person with permanent disabilities and registered with the State of Illinois under 625 ILCS 5/3-616.
  - Disabled Veterans - Vehicles owned by a disabled veteran, who has provided proof of a disability connected to service in the United States military
  - Government Owned Vehicles - All vehicles owned and operated upon the public ways of the unincorporated area of Cook County by the United States Government or any agency thereof, or by the State of Illinois or any department thereof, or by any political subdivision, public or municipal corporation of the State of Illinois or any department or other agency of such corporation.
- Nonprofit Organizations - Defined by Section 501(c)(3) of the Internal Revenue Code, as amended, such as the American Red Cross, and all buses owned and operated by churches in conjunction with the authorized activities of said institutions under Section 3-616 of the Illinois Vehicle Code.
- 10.) **Is there a limit to the amount of SR/NF exemptions for a taxpayer?** No. Senior Citizens (SR) are no longer limited to 2 vehicles per Senior and are no longer confined to a specific vehicle class. SR now mirrors the No Fee (NF) category and Seniors no longer owe tax for any vehicle they own.
- 11.) **Which Ordinance Exemptions require an ANNUAL Renewal? (Valid proof is required).**
  - Active Law Enforcement Officers - Vehicles owned by officers who reside outside of unincorporated Cook County but registers his/her vehicle to a location within unincorporated Cook County for job related purposes. The exemption does not apply if the active law enforcement officer resides at a location within unincorporated Cook County.
  - Active U.S. Military Duty - Vehicles owned by a person who, on July 1st of the license year, is on active U.S. military duty stationed outside of Illinois.
  - Apportioned Vehicle - Vehicles registered with the State of Illinois pursuant to 625 ILCS 5/3-402.1.
- 12.) **What if I no longer own the vehicle or have moved?** A Taxpayer must be the owner in order to qualify for an exclusion and would not be liable for the Wheel Tax if they have terminated possession of the vehicle, no longer reside in unincorporated Cook County and their vehicle is no longer registered to an unincorporated Cook County address. Examples of exclusions include annexed, court order, donated, junked, moved, repossessed, returned/end of lease, sold, stolen, and trade-in. Supporting documentation is required for verification purposes.
- 13.) **Can I file and remit a payment for a Self-Assessment (blank application) at a participating ELS Currency Exchange location?** No. You can only make a payment online or at an ELS Location if you received a Notice of Liability. Otherwise, please contact the Department for assistance on how to file and remit payment for the 2019/2020 Wheel Tax year. Supporting documentation will be required for verification purposes.
- 14.) **Can I contest my notice online or at one of the participating ELS locations?** No. If you need to update/correct any information on the Wheel Tax Notice of Liability or believe that you do not owe this tax and would like to file for an Ordinance Exemption or Exclusion (Senior/No Fee exemptions, sold, moved, donated vehicle, etc.), please indicate the reason on your notice and return it along with official supporting documentation. This information will be used to update our records. Also, please notify the Secretary of State with this information so they can update their records as well.
- 15.) **Can a Transfer be done at a participating ELS location or online?** At this time, transfers cannot be completed at ELS Currency Exchange Locations or online: transfers can only be completed by contacting the Cook County Department of Revenue.
- 16.) **How will the Cook County Sheriff's Department know that the Wheel Tax liability has been paid?** The Cook County Sheriff's Department will work directly with the Department on ensuring that citations are properly issued to all noncompliant residents.
- 17.) **What if the vehicle hasn't been registered for a long time? Does the Wheel Tax still have to be paid?** Yes. It is unlawful for any vehicle owner residing in unincorporated Cook County to own, possess, use or register a vehicle to an address in unincorporated Cook County and not remit the Wheel Tax.
- 18.) **If my vehicle is in storage or inoperable, do I still have to pay the Wheel Tax?** Yes. It is unlawful for any vehicle owner residing in unincorporated Cook County to own, possess, use or register a vehicle to an address in unincorporated Cook County and not remit the Wheel Tax.

To remit a credit card payment for the Wheel Tax Liability or for additional information regarding the new STICKERLESS WHEEL TAX LIABILITY NOTICE PROCESS, please visit <https://www.cookcountyil.gov/service/wheel-tax-vehicle-sticker>.

Wheel Tax Liability payments can be made in person at over 100+ participating ELS Currency Exchange Locations. ELS Location information can be found on our website. They can also be made by mail or in person at the Cook County Department of Revenue located at 118 N. Clark St., Suite 1160, Chicago, IL 60602.

Please make checks/money orders payable to Cook County Collector.

Please contact the Cook County Department of Revenue at (312) 603-6961 with any questions. Open Monday through Friday from 8:30 a.m. to 4:30 p.m. (excluding Holidays).