

**1.) Who is liable for the Cook County Wheel Tax?**

Section 74-552 of 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 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 Liability Notifications 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 Currency Exchange location or at the Department's cashier window.

7.) Can I make a payment by phone?

No. Credit card payments can only be made online or in person at participating ELS Currency Exchange locations or the Department of Revenue office. You will need your Cook ID and Invoice Number for payment processing.

8.) Is it required that I keep my payment receipt for the Wheel Tax liability in my vehicle?

No. You are not required to keep your payment receipt in your vehicle; however, it is good practice to keep it for record purposes.

9.) How will the Cook County Sheriff's Department know the Wheel Tax liability has been paid?

The Cook County Sheriff's Department will work directly with the Department of Revenue to ensure citations are properly issued only to noncompliant residents.

10.) Will the Cook County Sheriff's Department issue a citation for not having a physical license displayed?

No. Sheriff's Police Officers will no longer issue citations for "Failure to display" however they will be partnering with the Cook County Department of Revenue to ensure compliance. Please reference the Amended Wheel Tax Ordinance for further details.

11.) What if I did not receive a Notice of 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.

12.) Can I file and remit a payment for a Self-Assessment (blank application) at a participating ELS Currency Exchange location or online?

No. You can only make a payment online or at a participating ELS Currency Exchange 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.

13.) 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 you do not owe this tax (Senior/No Fee exemptions, sold, moved, donated vehicle, etc.), please indicate the reason on your notice and return it along with official supporting documentation such as a Bill of Sale, ST-556, RUT-50, Driver’s License/Equivalent ID, vehicle’s registration information, proof of exemption, proof that you no longer own the vehicle, etc. in the envelope provided by the Department. 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.

14.) Newly Purchased or Acquired Vehicle

If you recently purchased a vehicle, there is a **30-day grace period** from the date of purchase to file and remit full payment (if applicable) to the Department for the Wheel Tax Liability. 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.

15.) New Resident

If you recently moved into the unincorporated Cook County area from a location outside of unincorporated Cook County, there is a **30-day grace period** to file and remit full payment (if applicable) to the Department for the Wheel Tax Liability. Supporting documentation is required for verification purposes.

16.) What are the different vehicle application classes and tax rates?

Vehicle Class	Description of Vehicle Class	Tax Rate ON or BEFORE July 1 st or within 30 days of a NEWLY Purchased Vehicle or establishing NEW Residency in unincorporated Cook County for new tax year	Amount Due if Late (After July 1 st or more than 30 days after purchasing a New vehicle or establishing NEW unincorporated Cook County residency)	Proration: ON or AFTER JANUARY 1 ST for Newly Purchased Vehicles or New Residents (must file and pay within 30-day grace period)
XSV	Smaller passenger vehicles with a curb weight under 4,500 pounds	\$80.00	\$160.00	\$ 40.00
XLV	Larger passenger vehicles with a curb weight of at least 4,500 pounds and hearses, ambulances, and privately owned, noncommercial motorized vacation campers or other motorized recreation vehicles	\$100.00	\$200.00	\$50.00
MB	Motorcycles	\$50.00	\$100.00	\$25.00
CT	All commercial trailers regardless of gross weight in pounds of vehicle plus its maximum load	\$150.00	\$300.00	\$75.00
RT	All noncommercial recreational trailers, including boat trailers, snowmobile trailers, horse trailers, camping trailers and other noncommercial, nonmotorized recreational trailers	\$60.00	120.00	\$30.00
SB	Privately owned school buses	\$30.00	\$60.00	\$15.00
ANT	Antique Motor Vehicles (must qualify as of July 1st of current year)	\$25.00	\$50.00	\$12.50
MOTOR TRUCKS, TRACTOR-SEMITRAILER UNITS AND MOTOR BUSES (Gross Weight in pounds of vehicle plus its maximum load)				
A	Up to 10,000 lbs.	\$100.00	\$200.00	\$50.00
B	10,001 to 20,000 lbs.	\$150.00	\$300.00	\$75.00
C	20,001 to 36,000 lbs. (2 or more axles)	\$180.00	\$360.00	\$90.00
D	36,001 to 50,000 lbs. (3 or more axles)	\$200.00	\$400.00	\$100.00
E	50,001 lbs. and above (4 or more axles)	\$230.00	\$460.00	\$115.00

17.) What is an Antique Vehicle?

A motor vehicle that is more than 25 years old, or a bona fide replica thereof, which is driven exclusively to and from antique shows, exhibitions or demonstrations, or for servicing and properly licensed as an antique vehicle by the State of Illinois, as evidenced by a current Antique Vehicle (“AV”) license plate. Please refer to the Amended Wheel Tax Ordinance for additional details.

18.) Is there a cap/limit to the number of Antique vehicle discounts (antique car collectors)?

No. Per the amended ordinance, as long the vehicle qualifies as an antique, there are no limitations on the discounted vehicle class rate.

19.) Does the Department still issue Transfer (TR) Licenses?

The Transfer Vehicle License category is still valid however "TR" is no longer used as a vehicle class type. If you qualify for a Transfer, the tax amount due is \$20.00.

20.) Can a Transfer be done at a participating ELS Currency Exchange 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. Supporting documentation will be required for verification purposes.

21.) What qualifies for a Transfer License?

If you paid the current season's Wheel Tax for your vehicle, disposed of that vehicle, and purchased another vehicle in the same class, you qualify for a Transfer if, within 30 days of the purchase date, register with the Department and provide **all** of the following:

- Proof of payment of the original Wheel Tax
- Official documentation that you no longer own the vehicle being transferred from
- Official dealer Bill of Sale, ST-556, RUT-50, RUT-25 for newly acquired vehicle reflecting the vehicle being purchased/acquired within 30 days (It is required that you are the documented owner of the newly purchased/acquired vehicle and the vehicle that the tax is being transferred from.)

22.) Does the Department of Revenue still issue Duplicate (DP) Licenses?

No. Since there is no longer a physical sticker/tag to be displayed on your vehicle, duplicate licenses for stickers/tags that were destroyed are no longer needed.

23.) 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.

24.) Can a taxpayer file an Ordinance Exemption at a participating ELS Currency Exchange location or online?

No. To assert that your vehicle is exempt, you must contact the Department directly. Supporting Documentation will be required for verification purposes.

25.) Which Ordinance Exemptions are PERMANENT? (valid proof is required)

- **Senior Citizen** – Vehicles owned by a person that is 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** – 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** – Vehicles owned by nonprofit organizations as 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.

26.) 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.

27.) Can the old SR/NF license be removed from the windshield?

Yes. The SR/NF vehicle license can be removed.

28.)Which Ordinance Exemptions require an ANNUAL Renewal? (Valid proof is required)

- **Active Law Enforcement Officers** – Vehicles owned by an officer who resides 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.

29.)What do I do 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.

30.)Can I file an exclusion at a participating ELS Currency Exchange location or online?

No. Please contact the Department of Revenue or indicate your exclusion reason on the liability notice and return it in the enclosed envelope that has been provided along with supporting documentation for verification.

31.)What documents are accepted to deactivate a vehicle if you sold junked, donated, moved etc. before the due date?

- **Annexed** – Official documentation from the local municipality that confirms the address is no longer within the border of unincorporated Cook County. Additional research can be done if needed.
- **Donated** - Donation invoice from the nonprofit organization
- **Incorporated Cook County** – Address confirmation can be done online by DOR
- **Junked** - Receipt from vehicle junking company (w/owner's name, vin#, year, make, model, date surrendered)
- **Moved**- New lease or mortgage closing documents that reflects the taxpayers name dated prior to the due date
- **Repossessed**-Contact the Secretary of State's Office for official documentation showing the date your ownership of the vehicle ended
- **Sold** - Contact the Secretary of State's Office for official documentation showing the date the vehicle was sold
- **Stolen**- Contact the Secretary of State's Office for official documentation showing the date your ownership of the vehicle ended
- **Totaled** - Documentation from the insurance company reflecting a total loss
- **Trade-in** - Dealer Bill of Sale for newly purchased vehicle with trade-in vehicle listed (w/owner's name, Vin#, year, make, model, date)
- **Vehicle lease ended/returned** - Lease end document from the dealership (w/owner's name, Vin#, year, make, model, return date)

32.)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, or use a vehicle in unincorporated Cook County and not remit the Wheel Tax.

33.)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, or any vehicle owner who registers a vehicle to an address in unincorporated Cook County, to own, possess, or use a vehicle in unincorporated Cook County without remitting the Wheel Tax.