



AMENDMENT TO RETAIL SALE OF ALCOHOLIC BEVERAGES TAX ORDINANCE
SECTIONS 74-350 THRU 74-389

January 16, 2024

Dear Taxpayer/Tax Collector,

The Retail Sale of Alcoholic Beverages Tax Ordinance imposes a tax on the retail sale of all alcoholic beverages in Cook County. The tax is collected and remitted by wholesale beverage dealers.

On December 14, 2023, the Cook County Board of Commissioners passed an amendment to the Alcoholic Beverage Tax Ordinance, effective immediately. The ordinance is largely unchanged, however, we wanted to inform you of changes that may or may not affect your business practices. Please be aware of the following:

- The terms “brewery”, “distillery”, “tasting room”, and “winery” are now defined and specifically required to register with the department and remit tax monthly. Although the department always required this of such businesses, the specific language was added for clarity. The new definitions are as follows:

Brewery or Brewpub means an establishment where beer is brewed or manufactured and stored on the premises and can be served in an adjoining restaurant or tasting room.

Distillery means an establishment that distills, ferments, brews, makes, mixes, concocts, processes, blends, bottles or fills an original package with any alcoholic liquor and can be tasted or purchased on the premises.

Tasting room means a room accessory to a brewery, brewpub, distillery, winery or other establishment where alcohol is created, fermented, brewed, processed, mixed, or blended and available on the premises for sampling and, or purchase.

Winery means an establishment where wine is made by fermentation and fortified by the addition of alcohol or spirits and available for purchase or sampling on the premises.

- Language has been added to clarify that this tax does not apply when a registered wholesale alcoholic beverage dealer, brewery, brewpub, distillery, and/or winery sells alcoholic beverages to:
 - (1) another wholesale alcoholic beverage dealer, brewery, brewpub, distillery, and/or winery registered with the Department;
 - (2) another wholesale alcoholic beverage dealer, retail alcoholic beverage dealer, brewery, brewpub, distillery, and/or winery where the seller or its agent delivers the alcoholic beverage to a location outside of the County; or
 - (3) the United States of America, the State, or their instrumentalities.
- Wholesale alcoholic beverage dealers, breweries, brewpubs, distilleries, and wineries must keep their books and records for the statute of limitations period defined in the Uniform Penalties, Interest and Procedures Ordinance, Article III, Section 34-60 et seq. Currently that period is 7 years. On April 1, 2023, it will change to 6 years.
- Retail alcoholic beverage dealers must keep their books and records for a period of 90 days.

For more information regarding this tax, please visit the department’s alcoholic beverage tax website at cookcountyil.gov/liquor-tax. If you have any questions, please contact us by submitting a General Inquiry service request through the taxpayer online portal or sending an email to revenuecompliance@cookcountyil.gov.