



AMENDMENT TO FIREARM AND FIREARM AMMUNITION TAX ORDINANCE
SECTIONS 74-665 THRU 74-799

January 16, 2024

Dear Taxpayer/Tax Collector,

The Firearm and Firearm Ammunition Tax Ordinance imposes a tax on the retail sale of firearms and firearm ammunition in Cook County. The tax is collected and remitted by firearms dealers.

On December 14, 2023, the Cook County Board of Commissioners passed an amendment to the Firearm and Firearm Ammunition 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:

- Language has been added specifically to state that it is unlawful to act as a retail dealer of firearms or firearm ammunition without registering with the Department. This was always the case; this amendment was made for clarity.

For more information regarding this tax, please visit the department's firearm and firearm ammunition tax website at cookcountyil.gov/service/firearm-and-firearm-ammunition-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.