



**AMENDMENT TO GAMBLING MACHINE TAX ORDINANCE**  
**SECTIONS 74-625 THRU 74-649**

January 16, 2024

Dear Taxpayer/Tax Collector,

The Gambling Machine Tax Ordinance imposes a tax on gambling machines displayed for public use at a location inside Cook County. Each machine must be registered, tax must be paid, and a decal must be obtained by the owner of the machine.

On December 14, 2023, the Cook County Board of Commissioners passed an amendment to the Gambling Machine 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:

- Upon application by a gambling machine owner, partial tax refunds will be issued if, within in the first 6 months of a taxable year, a gambling machine is sold, transferred outside of Cook County, or removed from play. Such applications must be made by January 31 following the sale, transfer, or removal.
- For issuance of new replacement decals, you must now provide suitable proof that decals have been lost, stolen, defaced, mutilated, or destroyed. Suitable proof includes remnants of the emblems, if applicable, and/or police reports or sworn affidavits.
- Machine owner information is no longer required to be displayed on gambling machines.
- No decals will be issued in instances where the owner owes an unpaid debt to the County.

For more information regarding this tax, please visit the department's gambling machine tax website at [cookcountyil.gov/gambling-machine-tax](http://cookcountyil.gov/gambling-machine-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](mailto:revenuecompliance@cookcountyil.gov).