



**AMENDMENT TO UNIFORM PENALTIES, INTEREST AND PROCEDURES
ORDINANCE
SECTIONS 34-60 THRU 34-119**

January 16, 2024

Dear Taxpayer/Tax Collector,

The Uniform Penalties, Interest and Procedures Ordinance enhances and compliments Cook County Home Rule tax ordinances regarding penalties, interest, protests, administrative hearings, and similar significant enforcement procedures.

On December 14, 2023, the Cook County Board of Commissioners passed an amendment to the Uniform Penalties, Interest and Procedures Ordinance, effective April 1, 2024. 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:

- Post-audit conferences are now required unless it will jeopardize collection of the taxes or the taxpayer/collector will not agree to a date for the conference within 14 days of audit completion.
- Various penalties have been reduced, including late penalties, failure to file penalties, and negligence or willfulness penalties. These penalties were reduced by 5%.
- Notices of tax determination and assessment may be sent to taxpayers/collectors electronically, and other notices may be sent via commercial mail services, in addition to First Class mail.
- For compliance actions, the statute of limitations is changing from seven (7) years to six (6) years. Accordingly, for any audit, bulk sales action, tax discovery, etc. that begins on or after January 1, 2024, the department will only look back six (6) years after the calendar year in which the return was filed or due, whichever is later.
- The time to file protests and petitions for hearing has been extended from 20 days to 30 days.
- The current ordinance states that an assessment becomes final if a timely protest and petition for hearing is not filed. A section was added allowing the department to seek judgments on these final assessments. Notice will be given to taxpayers/collectors in such instances.
- No credit or refund will be issued in instances where the taxpayer or tax collector owes an outstanding amount to the County.

For more information regarding the Uniform Penalties, Interest and Procedures ordinance, please visit the department's website at cookcountyil.gov/agency/department-revenue. 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.