

**Cook County  
Department of Revenue**



**AMENDMENT TO USE TAX ORDINANCE  
SECTIONS 74-270 THRU 74-319**

January 16, 2024

Dear Taxpayer/Tax Collector,

The Use Tax Ordinance imposes a tax on the use of tangible personal property, which is purchased from a retailer and titled or registered with an agency of the State of Illinois at a location inside Cook County. Motor vehicle retailers within Cook County are required to register with the department and remit tax collected from its purchaser.

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

- Lessors are not required to personally remit this tax for purchased vehicles that are leased to an interstate carrier for hire.
- Occasional sellers of motor vehicles, as defined by the Illinois Use Tax Act, 35 ILCS 105/2, do not need to register with the department. However, vehicle purchases from such sellers are still taxable transactions, and purchasers must remit tax directly to the department.
- Registered dealers must maintain an active \$5,000 surety bond with the department for each dealer location. Upon expiration, surety bonds must be renewed for a registered to dealer to remain in compliance with the ordinance.
- Aircraft hangars and watercraft dock operators do not need to register and file returns with the department.
- Resellers of tangible personal property no longer need to apply for a reseller number. The department will not issue such numbers.
- The department is permitted to enter into an agreement whereby the Illinois Department of Revenue would collect all or a portion of this tax. In the case of such an agreement, further information will be sent to tax collectors.

For more information regarding this tax, please visit the department's use tax website at [cookcountyil.gov/service/use-tax](http://cookcountyil.gov/service/use-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).