



COOK COUNTY DEPARTMENT OF REVENUE

Home Rule Tax Changes Enacted May, 2016

In May 2016, the Cook County Board of Commissioners passed a series of ordinance amendments. Please note that the following are highlights of the ordinance amendments. There are miscellaneous amendments or grammatical changes that are not detailed here. For further information, please contact the Cook County Department of Revenue ("the Department") using the contact information on the back of this form.

ALCOHOLIC BEVERAGE TAX Chapter 74, Article IX **(AMENDMENT(S) THAT OCCURRED IN 2016)**

The ordinance was enacted in 1975 and was last amended, prior to this amendment, in 2011.

Reference	Summary of Changes
Sec. 74-354. – Wholesaler and retailer registration	Codifies the requirement for dealers to file annual informational returns that will assist with Department auditing.
Sec. 74-354. – Wholesaler and retailer registration	Remittance date codified to the 20th of every month; uniform with all Home Rule Tax remittance dates.
Sec. 74-356. – Documents; books; records.	Requires retailers to maintain books and records (they are already required to do so by State statute).
Sec. 74-362. – Rulemaking.	Use of dealers as agents of the Department has been removed (previously removed from other tax ordinances).

AMUSEMENT TAX Chapter 74, Article X **(AMENDMENT(S) THAT OCCURRED IN 2016)**

The ordinance was enacted in 1997 and was last amended, prior to this amendment, in 2015 to include ticket resellers.

Reference	Summary of Changes
Sec. 74-391. – Definitions.	"Maximum capacity" is defined as the number of persons a space may accommodate as set by the appropriate local government agency.

GAMBLING MACHINE TAX Chapter 74, Article XVIII **(AMENDMENT(S) THAT OCCURRED IN 2016)**

The ordinance was enacted in 2012.

Reference	Summary of Changes
Sec. 74-634. – Violations, penalties.	A late fee has been included and a single penalty paragraph was added to apply to the entire ordinance; corresponding duplicate penalty provisions were removed.
Sec. 74-635. – Books and records.	References the statute of limitations as governing the amount of time books and records must be kept.

PARKING LOT & GARAGE OPERATIONS TAX Chapter 74, Article XIII **(AMENDMENT(S) THAT OCCURRED IN 2016)**

The ordinance was enacted in 2000 and was last amended, prior to this amendment, in 2013.

Reference	Summary of Changes
Sec. 74-512. – Tax imposed.	Clarifies who is responsible for tax remittance by explicitly requiring Valet Parking Operators to remit the tax; valet operators can take a credit for tax paid to a lot operator pursuant to their contract with the lot operator.
Sec. 74-514. – Maintenance of records.	Requires Valet Parking Operators to maintain books and records. References the statute of limitations as governing the amount of time books and records must be kept.

GASOLINE AND DIESEL FUEL TAX Chapter 74, Article XII **(AMENDMENT(S) THAT OCCURRED IN 2016)**

The ordinance was enacted in 1976 and was last amended, prior to this amendment, in 2011.

Reference	Summary of Changes
Sec. 74-477. – Books and records.	Requires retail dealers to maintain books and records.
Sec. 74-479. – Municipality and township tax rebate; Sec. 74-480. – Tax rebate late filing penalty.	Clarifies that a tax rebate application submitted by a municipality can only be submitted for purchases made in the previous calendar year.
Sec. 74-482. – Rulemaking.	Use of dealers as agents of the Department has been removed (previously removed from other tax ordinances).

NEW MOTOR VEHICLE & TRAILER TAX Chapter 74, Article VI **(AMENDMENT(S) THAT OCCURRED IN 2016)**

The ordinance was enacted in 1971 and was last amended, prior to this amendment, in 2011.

Reference	Summary of Changes
Sec. 74-235. – Tax remittance and returns.	Removes the requirement for new motor vehicle dealers to file an annual return.
Sec. 74-236. – Books and records to be kept.	References the statute of limitations as governing the amount of time books and records must be kept.

TOBACCO TAX Chapter 74, Article XI **(AMENDMENT(S) THAT OCCURRED IN 2016)**

The ordinance was enacted in 1992 and was last amended, prior to this amendment, in 2015 (added Consumable Products).

Reference	Summary of Changes
Sec. 74-433. – Tax imposed; cigarettes, other tobacco products; collection; remittance.	Tobacco dealers must file a monthly return even if no tax is due. Retail tobacco dealers who purchase OTP and/or Consumable Products on which tax was not previously paid must remit tax the following the purchase month.
Sec. 74-435. – Sales, possession, use or hindrance violations and penalties.	Language on prima facie standard to reflect violation sections; specifies that strict liability applies anytime violation takes place in premises regardless of knowledge of the owner and that personal use of products is not a defense.
Sec. 74-441. – Confiscate; seize; redemption penalty.	Improperly possessed tax stamps added to items that can be confiscated by the Department; requires that tax be paid along with a 10% penalty if a wholesaler wishes to redeem confiscated cigarettes.
Sec. 74-441. – Confiscate; seize; redemption penalty.	Addition of redemption section for OTP and Consumable Products allowing dealers to redeem products if violations, tax and processing fee are paid.
Sec. 74-445. – Authority to sell stamp; agents; credits/refunds.	Clarifies that only wholesale tobacco dealers can receive credits or refunds on tax stamps not used or returned to the wholesale tobacco dealer.
Sec. 74-447. – Rulemaking.	Requires retail tobacco dealers to pay tax on OTP and Consumable Products in their possession or control on October 1, 2016 if the tobacco tax was not previously paid.

USE TAX Chapter 74, Article VII **(AMENDMENT(S) THAT OCCURRED IN 2016)**

The ordinance was enacted in 1992 and was last amended, prior to this amendment, in 2015.

Reference	Summary of Changes
Sec. 74-273. – Purchaser paying tax directly to department.	Requires remittance of tax due by the 20th of the next month when a consumer must pay due to the dealer not collecting the tax.
Sec. 74-275. – Books and records to be kept.	References the statute of limitations as governing the amount of time books and records must be kept.
Sec. 74-277. – Filing of returns and remittances.	Eliminates the requirement for dealers to file an annual informational return.

UNIFORM PENALTIES, INTEREST & PROCEDURES ORDINANCE Chapter 34, Article III **(AMENDMENT(S) THAT OCCURRED IN 2016)**

The ordinance was enacted in 1992 and was last amended, prior to this amendment, in 2014.

Reference	Summary of Changes
Sec. 34-62. – Definitions.	Amends the definition of "tax collector" to include those who choose to collect any tax payable to the Department.

For more information, please visit:

www.cookcountyil.gov/revenue

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