

**Amendment to File #15-4294**

**Meeting of the Finance Committee of the Cook County Board of Commissioners**

**July 15, 2015 10 AM**

**Sponsored by:** RICHARD R. BOYKIN, County Commissioner

NOW, THEREFORE BE IT ORDAINED, by the President and the Cook County Board of Commissioners that Chapter 74, TAXATION, Article IV. – RETAILERS' OCCUPATION TAX, Sections 74-150 through 74-152 be amended as follows:

**ARTICLE IV. – RETAILERS' OCCUPATION TAX**

**Sec. 74-150. - Short title.**

This article shall be known and may be cited as the Cook County Home Rule County Retail Occupation Tax Ordinance.

**Sec. 74-151. - Imposed.**

As authorized by 55 ILCS 5/5-1006 (home rule county retailers' occupation tax law), a tax is imposed Countywide upon all persons in the County engaged in the business of selling tangible personal property at retail, at the rate of one and one-quarter percent (1.25%) through December 31, 2011; one percent (1%) for the period of January 1, 2012 through December 31, 2012; ~~and three-quarters percent (0.75%) through December 31, 2015; and one and three-quarters percent (1.75%) thereafter~~ through December 31, 2015; and one and three-quarters percent (1.75%) thereafter of the gross receipts from such sales made in the course of such business. The imposition of an increase from three-quarters percent (0.75%) through December 31, 2015 to one and three-quarters percent (1.75%) thereafter may not be adopted by the Cook County Board of Commissioners unless approved by a two-thirds vote of the members of the Cook County Board of Commissioners then holding office. The tax shall be paid in the manner provided in such statute.

**Sec. 74-152. – Notification of the Illinois Department of Revenue.**

The Clerk of the Board is hereby authorized and directed to obtain and transmit a certified copy of this Ordinance to the Illinois Department of Revenue not later than five days after its effective date, and in no case later than October 1, ~~2014~~2015 so as to enable the Illinois Department of Revenue to proceed to administer and enforce the modifications provided in this Ordinance, on behalf of the County of Cook, as of ~~January 1, 2012 and on January 1, 2013~~ January 1, 2016.

**Secs. 74-153-74-189. - Reserved.**

**Effective date:** This ordinance shall be in effect immediately upon adoption, except that the rate increase in Section 74-151 shall not take effect until January 1, 2016.