



**BOARD OF COMMISSIONERS OF COOK COUNTY**  
**Cook County Building, Board Room, 118 North Clark Street, Chicago, Illinois**

**BOARD AGENDA**

**for the**

**Special Meeting of the Board of Commissioners**

**Monday, November 9, 2015, 10:00 AM**

**PUBLIC TESTIMONY**

Pursuant to Cook County Code of Ordinances, public testimony will be permitted at regular and special meetings of the Board. Duly authorized public speakers shall be called upon at this time to deliver testimony germane to a specific item(s) on the meeting agenda, and the testimony must not exceed three (3) minutes. The names of duly authorized speakers shall be published in the Post Board Action Agenda and Journal of Proceedings as prepared by the Clerk of the Board.

**PRESIDENT**

**15-6468**

**Sponsored by:** TONI PRECKWINKLE, President, RICHARD R. BOYKIN, JERRY BUTLER, JOHN P. DALEY, JESÚS G. GARCÍA, STANLEY MOORE, DEBORAH SIMS, ROBERT STEELE and JEFFREY R. TOBOLSKI, County Commissioners

**PROPOSED ORDINANCE**

**HOTEL ACCOMMODATIONS TAX**

**NOW THEREFORE BE IT ORDAINED**, by the Cook County Board of Commissioners that Chapter 74 - Taxation, Article XXI. Hotel Accommodations Tax, Section 74-800 through 74-807 be enacted as follows:

**Article XXI. Hotel Accommodations Tax**

**Sec. 74-800. Short title.**

This article shall be known and may be cited as the Cook County Hotel Accommodations Tax Ordinance and the tax herein imposed shall be known as the Cook County Hotel Accommodations Tax.

**Sec. 74-801. Definitions.**

For the purpose of this article, whenever any of the following words, terms or definitions are used herein, they shall have the meaning ascribed in this section:

*County* means the County of Cook.

*Department* means the Department of Revenue of the County of Cook.

*Director* means the Director of the Department of Revenue.

*Gross rental or leasing charge* means the gross amount of consideration for the use or privilege of using hotel accommodations in Cook County, valued in money, whether received in money or otherwise, including cash, credits, property and services, determined without any deduction for costs or expenses

whatsoever, but not including charges that are added to the charge or fee on account of the tax imposed by this article or on account of any other tax imposed on the charge or fee. Gross rental or leasing charge shall exclude separately stated optional charges not for the use or privilege of using hotel accommodations.

*Hotel accommodations* means, except as otherwise provided in this paragraph, a room or rooms in any building or structure kept, used or maintained as or advertised or held out to the public to be an inn, motel, hotel, apartment hotel, lodging house, bed-and-breakfast establishment, dormitory or similar place, where sleeping, rooming, office, conference or exhibition accommodations are furnished for lease or rent, whether with or without meals. Hotel accommodations shall not include (1) an accommodation where the person renting or leasing as the lessee occupies the accommodation as his domicile and permanent residence; or (2) any temporary accommodation provided in any building or structure owned or operated, directly or indirectly, by or on behalf of a not-for-profit medical institution, hospital, or allied educational institution.

*Operator* means any person who has the right to rent or lease hotel accommodations to the public for consideration or who, directly or indirectly, receives or collects the price, charge or rent paid for the rental or lease of hotel accommodations. This term includes, but is not limited to, persons engaged in the business of selling or reselling to the public the right to occupy hotel accommodations, whether on-line, in person or otherwise. The term also includes persons engaged in the business of facilitating the rental or lease of hotel accommodations for consideration, whether on-line, in person or otherwise.

*Person* means any individual, corporation, limited liability corporation, organization, government, governmental subdivision or agency, business trust, estate, trust, partnership, association and any other legal entity.

**Sec. 74-802. Tax imposed.**

- (a) Effective May 1, 2016, a tax is hereby imposed on the use of any hotel accommodations in Cook County at the rate of one percent (1%) of the gross rental or leasing charge. The tax is to be paid by the lessee or tenant of any hotel accommodations, and nothing in this article shall be construed to impose a tax upon the occupation of renting, leasing or letting hotel accommodations.
- (b) The ultimate incidence of and liability for payment of the tax levied in this article is to be borne by the lessee or tenant of such hotel accommodations.
- (c) It shall be deemed a violation of this article for any owner, manager or operator to fail to include the tax imposed in this article in the price of the hotel accommodations to otherwise absorb the tax.
- (d) The tax levied in this article shall be collected by the owner, manager or operator of hotel accommodations in Cook County and remitted to Cook County.
- (e) Any owner, manager or operator responsible to remit the tax levied by this article to the Department, shall collect the tax from the lessee or tenant when collecting the price, charge or rent to which it applies. Every lessee or tenant shall be given a bill, invoice or receipt or other statement of

memorandum of the price, charge or rent payable upon which the hotel tax shall be stated, charged and shown separately. The tax shall be paid to the owner, manager or operator as trustee for and on behalf of the County.

- (f) The tax imposed by this article is in addition to all other taxes imposed by the government of the United States, the State, or by any unit of local government.

**Sec. 74-803. Operator registration and remittance.**

- (a) Every owner, manager or operator of hotel accommodations in Cook County must register with the Department, in accordance with procedures prescribed by the Department, within 30 days after the effective date of this ordinance, and after such 30 days has passed, prior to providing hotel accommodations in the County.
- (b) Every owner, manager or operator of hotel accommodations in Cook County shall file each month with the Department a sworn tax return, in such form as prescribed and furnished by the Department, on or before the 20th day of the month following the month for which the return is due. Each return shall show the tax receipts received with respect to hotel accommodation space rented or leased during the preceding monthly period and shall be accompanied by a remittance of the appropriate amount of applicable tax. The remittance shall be made payable to the County Collector. Registered owners, managers and operators must file a monthly return even if no tax is due.
- (c) The tax required in this article to be collected by any owner, manager or operator pursuant to this article shall constitute a debt owed by the operator to the County.

**Sec. 74-804. Books and records to be kept.**

- (a) It shall be the duty of every owner, manager or operator of hotel accommodations in the County to keep and maintain accurate books, papers and records showing the prices, rents or charges made or charged, and occupancies taxable under this ordinance. Such books and records must be made available to the Department on request for inspection, audit and/or copying during regular business hours.
- (b) Books, papers and records which relate to a return filed or required to be filed with the Department shall be kept for a period as provided for in Chapter 34, Article III, Uniform Penalties, Interest and Procedures Ordinance.

**Sec. 74-805. Violations and penalties.**

Any violation of this article, as amended, shall be considered unlawful. Any person determined to have violated this article, shall be subject to a fine of \$1,000.00 for the first offense and a fine of \$2,000.00 for the second and each subsequent offense. Separate and distinct offenses shall be regarded as committed each day upon which said person shall continue any such violation or permit any such violation to exist

after notification thereof. It shall be deemed a violation of this article for any person to knowingly furnish false or inaccurate information to the Department. Criminal prosecution pursuant to this Article shall in no way bar the right of the County to institute civil proceedings to recover delinquent taxes, interest and/or penalties due and owing as well as costs incurred for such proceeding.

**Sec. 74-806. Application of Uniform Penalties, Interest and Procedures Ordinance.**

Whenever not inconsistent with the provisions of this article or whenever this article is silent, the provisions of the Uniform Penalties, Interest and Procedures Ordinance, Article III, Chapter 34 of the Cook County Code of Ordinances shall apply and supplement this article.

**Sec. 74-807. Rulemaking.**

The Department is authorized to adopt, promulgate and enforce reasonable rules, definitions and regulations pertaining to the interpretation, collection, administration and enforcement of this article. Such rules, definitions, and regulations shall include, but not be limited to, reasonable procedures consistent with existing practices in the industry for collection and remittance of the tax levied in this article upon the user of hotel accommodations.

**Effective date:** This ordinance shall be in effect and in full force upon its passage.

**15-6469**

**Sponsored by:** RICHARD R. BOYKIN, County Commissioner, and TONI PRECKWINKLE, President

**PROPOSED ORDINANCE AMENDMENT**

**FIREARM AND FIREARM AMMUNITION TAX**

**NOW THEREFORE BE IT ORDAINED**, by the Cook County Board of Commissioners that Chapter 74 - Taxation, Article XX. Firearm Tax, Section 74-665 through 74-676 be amended as follows:

**ARTICLE XX. - FIREARM AND FIREARM AMMUNITION TAX**

**Sec. 74-665. - Short title.**

This Article shall be known and may be cited as the "Cook County Firearm and Firearm Ammunition Tax Ordinance."

**Sec. 74-666. - Definitions.**

The following words, terms, and phrases, when used in this Article, shall have the meanings ascribed to them in this Section, except where the context clearly indicates a different meaning:

*Firearm* shall have the same meaning as set forth in the Illinois Firearm Owners Identification Act, 430

ILCS 65/1.1, or any successor statute.

Firearm ammunition shall have the same meaning as set forth in the Illinois Firearm Owners Identification Card Act, 430 ILCS 65/1.1, or any successor statute.

Centerfire ammunition means firearm ammunition that is characterized by a primer in the center of the base of the cartridge, commonly used in rifles, pistols and revolvers.

*Department* means the Department of Revenue in the Bureau of Finance of Cook County.

*Director* means the Director of the Department of Revenue.

*Person* means any means any individual, corporation, limited liability corporation, organization, government, governmental subdivision or agency, business trust, estate, trust, partnership, association and any other legal entity.

*Purchaser* means any person who purchases a firearm or firearm ammunition in a retail purchase in the county.

*Retail dealer* means any person who engages in the business of selling firearms or firearm ammunition on a retail level in the county or to a person in the county.

*Retail purchase* means any transaction in which a person in the county acquires ownership by tendering consideration on a retail level.

Rimfire ammunition means firearm ammunition that is characterized by a primer that completely encircles the rim of the cartridge, including, but not limited to .22 caliber ammunition.

*Sheriff* means the Sheriff's Office of Cook County, Illinois.

**Sec. 74-667. - Registration.**

Any retail dealer as defined in this article shall register with the Department in the form and manner as prescribed by the Department. Policies, rules and procedures for the registration process and forms shall be prescribed by the Department.

**Sec. 74-668. - Tax imposed, rates.**

(a) *Firearm Tax Rate.* A tax is hereby imposed on the retail purchase of a firearm as defined in this Article in the amount of \$25.00 for each firearm purchased.

(b) *Firearm Ammunition Tax Rate.* Effective June 1, 2016 a tax is hereby imposed on the retail purchase of firearm ammunition as defined in this article at the following rates:

(1) Centerfire ammunition shall be taxed at a rate of \$0.05 per cartridge.

(2) Rimfire ammunition shall be taxed at a rate of \$0.01 per cartridge.

(c) Tax Included in Sales Price. It shall be deemed a violation of this Article for a retail dealer to fail to include the tax imposed in this Article in the sale price of firearms and/or firearm ammunition to otherwise absorb such tax. The tax levied in this article shall be imposed in addition to all other taxes imposed by the County of Cook, the State of Illinois, or any municipal corporation or political subdivision of any of the foregoing.

**Sec. 74-669. - Tax-exempt purchases and refunds.**

(a) Notwithstanding any other provision of this article, in accordance with rules that shall be promulgated by the department in regards to tax exempt purchases, retail dealers shall not collect the firearm and/or firearm ammunition tax when the firearm and/or firearm ammunition is being sold to the following:

- (1) An office, division, or agency of the United States, the State of Illinois, or any municipal corporation or political subdivision, including the Armed Forces of the United States or National Guard.
- (2) A bona fide veterans organization which receive firearms and/or firearm ammunition directly from the Armed Forces of the United States and uses said firearms and/or firearm ammunition strictly and solely for ceremonial purposes ~~with blank ammunition~~.
- (3) Any active sworn law enforcement officer purchasing a firearm and/or firearm ammunition for official or training related purposes presenting an official law enforcement identification card at the time of purchase.

(b) In accordance with rules to be promulgated by the department, an active member of the Armed Forces of the United States, National Guard or deputized law enforcement officer may apply for a refund from the department for the tax paid on a firearm and/or firearm ammunition that was purchased for official use or training related purposes.

(c) Notwithstanding any other provision in this Article, in accordance with rules that shall be promulgated by the department in regards to tax exempt purchase, retail dealers shall not collect firearm ammunition tax on blank ammunition.

**Sec. 74-670. - Collection and remittance.**

(a) *Tax Collection.* Any retail dealer shall collect the taxes imposed by this Article from any purchaser to whom the sale of said firearms and/or firearm ammunition is made within the County of Cook and shall remit to the Department the tax levied by this Article.

(b) *Tax Remittance.* It shall be the duty of every retail dealer to remit the tax due on the sales of firearms and/or firearm ammunition purchased in Cook County, on forms prescribed by the Department, on

or before the 20th day of the month following the month in which the firearm and/or firearm ammunition sale occurred on a form and in the manner required by the department.

- (c) If for any reason a retailer dealer fails to collect the tax imposed by this article from the purchaser, the purchaser shall file a return and pay the tax directly to the department, on or before the date required by Subsection (b) of this Section.

**Sec. 74-671. - Violations and penalties.**

- (a) It shall be a violation of this Article for any retail dealer to sell firearms and/or firearm ammunition without collecting and remitting the tax imposed in this Article.
- b) It shall be a violation of this Article for any retail dealer fail to keep books and records as required in this Article.
- (c) It shall be a violation of this Article for any purchaser to fail to remit the tax imposed in this Article when not collected by the retail dealer.
- (d) Any person determined to have violated this Article, shall be subject to a fine in the amount of \$1,000.00 for the first offense, and a fine of \$2,000.00 for the second and each subsequent offense. Separate and distinct offense shall be regarded as committed each day upon which said person shall continue any such violation, or permit any such violation to exist after notification thereof. It shall be deemed a violation of this Article for any person to knowingly furnish false or inaccurate information to the Department.

**Sec. 74-672. - Required books and records.**

Every person who is subject to this tax shall keep and maintain accurate and complete documents, books, and records of each transaction or activity subject to or exempted by this ordinance, from start to complete, including all original source documents. All such books and records shall be kept as provided in Chapter 34, Article III, of the Uniform Penalties, Interest, and Procedures Ordinance, and shall, at all reasonable times during normal business hours, be open to inspection, audit, or copying by the department and its agents.

**Sec. 74-673. - Inspection; audits.**

Books and records kept in compliance with this Article shall be made available to the Department upon request for inspection, audit and/or copying during regular business hours. Representatives of the Department shall be permitted to inspect or audit firearm and/or firearm ammunition inventory in or upon any premises. It shall be unlawful for any person to prevent, or hinder a duly authorized Department representative from performing the enforcement duties provided in this Article.

**Sec. 74-674. - Application of uniform penalties, interest, and procedures ordinance.**



Whenever not inconsistent with the provisions of this Article, or whenever this Article is silent, the provisions of the Uniform Penalties, Interest, and Procedures Ordinance, Chapter 34, Article III, of the Cook County Code of Ordinances, shall apply to and supplement this Article.

**Sec. 74-675. - Rulemaking; policies, procedures, rules, forms.**

The department may promulgate policies, procedures, rules, definitions and forms to carry out the duties imposed by this Article as well as pertaining to the administration and enforcement of this Article.

**Sec. 74-676. - Enforcement, department and sheriff.**

The department is authorized to enforce this Article, and the Sheriff is authorized to assist the department in said enforcement.

**Effective date:** This ordinance shall be in effect immediately upon passage.