



BOARD OF COMMISSIONERS OF COOK COUNTY

Cook County Building, Board Room, 118 North Clark Street, Chicago, Illinois

New Items Agenda

Wednesday, March 22, 2017, 11:00 AM

Fourth Set

[17-2396](#)

Sponsored by: SEAN M. MORRISON, Cook County Board of Commissioners

PROPOSED ORDINANCE AMENDMENT

AMENDMENT TO SWEETENED BEVERAGE TAX

WHEREAS, the Cook County Board of Commissioners approved the sweetened beverage tax on November 10, 2016; and

WHEREAS, the tax will require wholesalers and retailers to include the tax in the price of the beverage prior to purchase; and

WHEREAS, that requirement will place an enormous burden on wholesalers and retailers; and

WHEREAS, Cook County does not require sales tax or the alcohol tax to be included in the price of the item prior to purchase; and

WHEREAS, by removing the requirement to include the price of the tax in the price of the beverage, Cook County can alleviate that burden without affecting the amount of revenue that will be collected.

BE IT ORDAINED, by the Cook County Board of Commissioners, that Chapter 74, Taxation, Article XXII, Sweetened Beverage Tax, Tax imposed and liability for payment, Section 74-852 of the Cook County Code is hereby amended as follows:

Sec. 74-852. - Tax imposed and liability for payment.

(a) Effective July 1, 2017, a tax at the rate of \$0.01 per ounce is hereby imposed on the retail sale of all sweetened beverages in Cook County.

(b) The ultimate incidence of and liability for payment of the tax levied in this Article is to be borne by the purchaser of the sweetened beverage. Nothing in this Article shall be construed to impose a tax upon the occupation of distributors or retailers.

(c) It shall be deemed a violation of this Article for any distributor or retailer to fail to include the tax imposed in this Article in the sale price of the sweetened beverage, syrup and/or powder or to otherwise absorb the tax, unless otherwise required by law. Any such distributor or retailer may identify the tax imposed by this Article as a separate line item charge on any invoice pertaining to sales of sweetened beverages in Cook County. The tax levied in this Article shall be in addition to any other taxes.

(d) Except as provisions are made in this Article for the collection of the tax levied in this Article upon the sweetened beverages, syrup and/or powder in the possession of retailers on the effective date of the ordinance from which this Article is derived, the tax levied in this Article shall be collected by each

distributor when it sells sweetened beverages, syrup and/or powder to a retailer or a purchaser in Cook County.

(e) Any distributor of bottled sweetened beverages and any distributor of syrup and/or powder used to produce a sweetened beverage shall collect the tax levied by this Article from any retailer to whom the sale of bottled sweetened beverages or syrup and/or powder used to produce a sweetened beverage is made and shall remit the tax to the Department.

- (1) The tax on bottled sweetened beverages shall be based upon the number of whole ounces stated on the sealed container.
- (2) For purposes of the distributor's collection of the tax from its sale to a retailer of syrup and/or powder used to produce a sweetened beverage, the tax shall be \$0.01 per ounce of sweetened beverage produced from that syrup or powder. For such sales, the tax shall be calculated based upon the largest volume, in whole ounces, of sweetened beverage that could be produced from the syrup or powder, with a reduction of five percent of the calculated tax to account for spillage and product preparation at the retail level. The largest volume shall be determined based on the manufacturer's instructions.
- (3) Any retailer shall in turn then collect the tax from the purchaser of sweetened beverage.
- (4) Should a distributor sell sweetened beverages directly to a purchaser, the distributor shall collect the tax from that purchaser.
- (5) The tax shall be paid to the person required to collect it as trustee for and on behalf of the County.

(f) On or before August 20, 2017, every retailer of sweetened beverages doing business in the County shall file with the Department, on forms prescribed by it, a sworn tax return reporting the inventory of sweetened beverages, as well as the inventory of syrup and/or powder used to produce sweetened beverage, on which the sweetened beverage tax was not previously paid, in its possession or control on June 30, 2017. With said tax return, the retailer shall remit to the Cook County Collector the taxes due with respect to all sweetened beverages and syrup and/or powder used to produce sweetened beverage on which the sweetened beverage tax was not previously paid that was in the retailers' possession on June 30, 2017. The retailer shall in turn collect the tax from its purchasers. For the purpose of determining the amount of tax due on the amount of product in a retailer's possession or control on June 30, 2017, the following shall apply:

- (1) The tax on bottled sweetened beverages shall be based upon the number of whole ounces stated on the sealed container.
- (2) The tax for syrup and/or powder used to produce a sweetened beverage shall be \$0.01 per ounce of sweetened beverage produced from that syrup or powder, calculated based upon the largest volume, in whole ounces, of sweetened beverage that could be produced from the syrup or powder, with a reduction of five percent of the calculated tax to account for spillage and

product preparation at the retail level. The largest volume shall be determined based on the manufacturer's instructions.

Effective date: This ordinance shall be in effect immediately.

[17-2406](#)

Sponsored by: ROBERT STEELE, Cook County Board of Commissioners

PROPOSED RESOLUTION

URGING THE ILLINOIS GENERAL ASSEMBLY TO SUPPORT HB105/SB868, "THE DRIVE FOR LIFE ACT"

WHEREAS, more than 4,700 Illinoisans wait for lifesaving organ donations, with one Illinois resident added to the transplant list every 10 minutes; and

WHEREAS, 300 Illinoisans - nearly one per day - die every year while waiting for life-saving transplants; and

WHEREAS, Illinois is one of only three states that does not provide the opportunity for 16 and 17-year-olds to register their wishes to become organ and tissue donors; and

WHEREAS, the Illinois Secretary of State manages the First Person Consent organ and tissue donor registry for the state of Illinois and is partnering with Gift of Hope Organ & Tissue Donor Network to provide 16 and 17-year-olds with the opportunity to register as organ and tissue donors; and

WHEREAS, Gift of Hope Organ & Tissue Donor Network is a not-for-profit organ procurement organization that coordinates organ and tissue donation and provides public education on donation in Illinois and northwest Indiana; and

WHEREAS, the Cook County Board of Commissioners supports the Illinois Secretary of State and Gift of Hope in their partnership to increase the number of registered organ donors to save and enhance the lives of as many people as possible through organ and tissue donation; and

WHEREAS, Cook County Board of Commissioners urges its elected officials and staff, and the State's Attorney Office, Cook County Medical Examiner's Office and Cook County Health Department to support and be champions of organ and tissue donation so lives can be saved and enhanced; and

WHEREAS, John H. Stroger, Jr. Hospital of Cook County and the Cook County Health and Hospitals System are strong supporters of organ and tissue donation and proper care of potential organ and tissue donors; and

WHEREAS, HB1805/SB868 expands Illinois' organ and tissue donor registry to include 16 and 17-year-olds to help meet that mission;

NOW, THEREFORE BE IT RESOLVED, that the Cook County Board of Commissioners supports HB1805/SB868 to help save more lives through organ and tissue donation; and

BE IT FURTHER RESOLVED that a copy of this resolution be shared with the Illinois General Assembly and the Governor's Office.