

PROPOSED ORDINANCE AMENDMENT

AN AMENDMENT TO THE COOK COUNTY WHEEL TAX

BE IT ORDAINED, by the Cook County Board of Commissioners, that Chapter 74 Taxation, Article XIV, Wheel Tax, Section 74-550 through Section 74-579 of the Cook County Code is hereby amended as Follows:

Sec. 74-550. - Short title.

This Article shall be known and may be cited as the "Cook County Wheel Tax on ~~Motor~~-Vehicles Ordinance".

Sec. 74-551. - Definitions.

For the purposes of this Article the following terms are defined as follows:

Antique motor vehicle means (1) a motor vehicle that is more than 25 years old, or a bona fide replica thereof, which is driven exclusively to and from antique shows, exhibitions or demonstrations, or for servicing, or (2) a fire-fighting vehicle that is more than 20 years old, which is used exclusively for exhibition, if such motor vehicle or bona fide replica thereof or fire- fighting vehicle is properly licensed as an antique vehicle by the State of Illinois, as evidenced by a current Antique Vehicle ("AV") license plate.

Bus means a motor vehicle designed for carrying more than ten passengers and used for the transportation of persons.

Entity means any individual, corporation, Limited Liability Corporation, organization, government, governmental subdivision or agency, business trust, estate, trust, partnership, association and any other legal entity.

Larger passenger automobile means a passenger automobile with a curb weight of at least 4,500 pounds, as determined by the vehicle's manufacturer. Ambulances and hearses of more than 35 horsepower are incorporated in the definition of larger passenger automobile.

Moped means a vehicle capable of being powered by either the muscular power of man or as a motor vehicle at the discretion of the operator. For the purpose of licensing, a moped shall be licensed as a motor vehicle.

Motor truck means a motor vehicle designed, used or maintained primarily for the transportation of property.

Motor vehicle means any vehicle including motor bicycle or motor tricycle propelled otherwise than by the muscular power of man or animal, except such as run on rails or tracks.

Motorcycle means a motor vehicle with motive power having a seat or saddle for the use of the rider and designed to travel on not more than three wheels in contact with the ground. The term motorcycle includes, but is not limited to, motor bicycles, motor tricycles, motor scooters and mopeds.

Owner includes a lessee, licensee, or bailee of a ~~motor~~ vehicle having the exclusive use thereof, under a lease or other similar contractual agreement for a period of not less than 30 days.

Recreational vehicle means every motor vehicle originally designed or permanently converted and used for living quarters or for human habitation, a motor home, and not used as a commercial motor vehicle.

Residing within the unincorporated area of Cook County means owning, leasing, or otherwise the controlling of property or a place of business wherein motor vehicles, trailers, or semitrailers are stored, repaired, serviced, loaded or unloaded within the unincorporated area of Cook County in connection with such business.

Semitrailer means a vehicle designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that some part of its weight and that its load rests upon or is carried by another vehicle.

Smaller passenger automobile means a passenger automobile with a curb weight of less than 4,500 pounds, as determined by the vehicle's manufacturer.

Tractor means any motor vehicle designed and used primarily for drawing other vehicles and not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

Trailer means a vehicle designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that no part of its weight rests upon the towing vehicle.

Vehicle means every device in, upon or by which any person or property is or may be transported or drawn upon a street, except devices moved by human power or used exclusively upon stationary rails or tracks.

Through and including May 31, 2019, Secs. 74-552 through 74-579 shall read as follows:

Sec. 74-552. - License requirement.

It shall be unlawful for any motor vehicle owner residing within the unincorporated area of Cook County to own, possess, use, or to cause or permit any of his agents, employees, lessees or bailees to use any motor vehicle upon the unincorporated area of Cook County, unless such vehicle be licensed as hereinafter provided.

Sec. 74-553. - Application.

Any person desiring a license for any such motor vehicle or other vehicle shall file an application with the Department of Revenue (Department) in the Bureau of Finance, or other unit of local government designated by the Director of the Department to accept applications on the Department's behalf, upon a form provided therefore, which shall set forth the name and address of the applicant, a description of the vehicle for which the license is desired, the place where the same is to be kept when not in use, the number and kinds of other vehicles kept by the said applicant at such place, and in the case of an application for a license for a motor vehicle, for what purpose the same is to be used, and such other information as may be prescribed.

Sec. 74-554. - Exemptions including limitations.

All license plates or emblems for vehicles exempt from payment of the vehicle tax shall be furnished by the Department at no charge. This emblem or license plate will have no expiration date and will remain valid for the duration of the ownership of the vehicle.

- (a) All vehicles owned and operated upon the public ways of the unincorporated area of Cook County by the United States Government or any agency thereof, or by the State of Illinois or any department thereof, or by any political subdivision, public or municipal corporation of the State of Illinois or any department or other agency of such corporation, or by a nonprofit organization as defined by Section 501(c)(3) of the Internal Revenue Code, as amended, such as the American Red Cross, and all buses owned and operated by churches in conjunction with the authorized activities of said institutions under Section 3-616 of the Illinois Vehicle Code, shall be exempt from the vehicle tax. Every exempt vehicle in this subsection, except those vehicles owned by the County of Cook which are used by said government agencies in confidential or undercover investigatory services or by an officer of any said agencies as the officer's official car shall have the name of the owner painted in letters at least one and one-half inches in length in a conspicuous place on the outside of each side of the vehicle; provided that in lieu of such identification every vehicle which is exempt from payment of the state motor vehicle registration fee, shall have a license plate or emblem as provided in Sections 74-556 and 74-560 herein and every vehicle owned by the United States Government or any agency thereof, which is not identified as required in this Article, shall have such license plate or emblem.
- (b) Vehicles owned by a person with disabilities and registered with the State of Illinois under 625 ILCS 5/3-616, shall be exempt from this tax.
- (c) Vehicles owned by a disabled veteran, who has provided proof of a disability connected to service in the United States military, shall be exempt from this tax.

A maximum of two vehicles owned by a person over the age of 65 shall upon satisfactory proof of the owner's age be exempt from this tax. This exemption is limited to vehicles in the XSV, XLV or A class.

Sec. 74-555. - Issuance.

Upon the payment by the applicant of the license fee hereinafter provided, the County shall issue, or cause to be issued, a license authorizing the use of such vehicle within the unincorporated area of Cook County.

Sec. 74-556. - Fees.

Annual license fees shall be as set out in Section 32-1.

- (1) A self propelled vehicle operated as a tractor and one semitrailer shall be considered as one vehicle in computing the license fees, and no additional license fee shall be required for the semi-trailer so used.
- (2) The owner of each vehicle who has elected to pay a mileage tax to the State of Illinois shall be required to be licensed as this Article provides.
- (3) A semi-trailer used with any device for attaching it to a motor vehicle, a trailer or other semi-trailer, shall be licensed as a trailer.
- (4) All equipment mounted on wheels for transportation and attached to any motor vehicle or leading semitrailer or trailer, using the public ways of the unincorporated area of Cook County, shall be licensed hereunder as trailers.

- (5) If any such vehicle has been purchased or lawfully acquired by the applicant on or after December 1 of any current year, the fee to be paid shall be a sum equal to one-half of the annual license fee, specified in Section 32-1, as a license fee for the balance of such year. Before any applicant shall be entitled to a prorated license as provided for in this Section, the applicant shall furnish an affidavit in a form satisfactory to the Department stating that the vehicle for which the license is applied for was purchased or otherwise obtained by the applicant on or after December 1 of the current year, and shall exhibit to the Department the bill of sale covering the vehicle for which the license is sought.
- (6) Annual license fees collected by a unit of local government designated by the Director of the Department to collect license fees on behalf of the Department shall be remitted back to the Department.

Sec. 74-557. - Effective dates.

This Article shall be effective on January 1, 2006, and thereafter.

Sec. 74-558. - Annual license.

- (a) *License to be displayed.* Annual licenses must be displayed by July 1. Said licenses shall be valid until June 30 in the following year.
- (b) *New residents.* Within 60 days of taking up residence within the unincorporated area of Cook County, a current Cook County Vehicle License must be displayed on the owner's vehicle.
- (c) *Newly acquired vehicles.* For any new or used vehicle purchased or acquired after July 1, a valid Cook County Vehicle License must be displayed within 30 days of the date of acquisition.

Sec. 74-559. - Motor bicycle plate.

- (a) The Department, or other unit of local government designated by the Director of the Department to act on behalf of the Department, shall deliver to the holder of a license for a motor bicycle, motor tricycle, or trailer, a metal plate or other license emblem which shall bear the word "Cook County" and a number identical with the number of the license, the name of the class to which such vehicle belongs, and the year for which such license is issued.
- (b) When such metal plate or other license emblem is delivered to the holder of a license for a motor bicycle, motor tricycle, or trailer, it shall be the duty of such licensee to affix such plate or other license emblem in a conspicuous position so that the plate or other license emblem can be easily seen upon the rear end of such motor bicycle, motor tricycle, or trailer.

Sec. 74-560. - Window sticker.

- (a) Except for those who receive a sticker under Section 74-554 of this Article, the Department, or other unit of local government designated by the Director of the Department to act on the Department's behalf, shall deliver to the holder of any license for any automobile, motor truck, motor ambulance or hearse, motor coach or motor bus, a sticker license emblem, which shall bear the words "Vehicle Sticker" and "County of Cook" and the numerals designating the year for which such license is issued, the name of the County Board President, and a number identical with the number of such license.

- (b) Such sticker emblem shall be affixed, in accordance with the instructions printed thereon which are made a part hereof, and without the use of supplemental adhesives, at the lower right-hand corner of the inside of the glass portion of the windshield of such motor vehicle, approximately one inch from the right-hand lower sections of the frame of such windshield.
- (c) The Department shall change annually the predominant background colors of such sticker emblems.
- (d) The Department, or other unit of local government designated by the Director of the Department to act on the Department's behalf, shall deliver to the holder of any license issued under Section 74-554 of this Article a sticker license emblem which shall bear the words "Vehicle Sticker" and "County of Cook", the name of the County Board President, and a number identical with the number of such license.

Sec. 74-561. - Removal upon sale.

- (a) Immediately upon the sale of any vehicle licensed under this Article, when such sale is made prior to the date of expiration of such license, the vendor shall remove the license tag, plate, transparent sticker, or other license emblem from the vehicle so sold.
- (b) Except where a vehicle has been regularly transferred as hereinafter provided in Section 74-563, it shall be the duty of the purchaser of any used automobile or other vehicle to remove and deliver to the vendor or the vendor's agent immediately any license tag, plate, transparent sticker or other license emblem which may be attached to such vehicle at the time of the purchase thereof, when the vendor of such vehicle may have refused, failed or omitted to detach from such vehicle as hereinafter required. It shall be unlawful for any such purchaser to use, sell or offer sale such used automobile or other vehicle without first having removed all license tags, plates, transparent stickers or other license emblems.

Sec. 74-562. - Unlawful use on another vehicle.

It shall be unlawful for any person to affix or cause to be affixed any license tag, plate, transparent sticker or other license emblem to any automobile or other vehicle other than the vehicle to which such license tag, plate, transparent sticker or other license emblem was intended to be affixed at the time of the issuance thereof by the Department.

Sec. 74-563. - Transfer.

- (a) Whenever the owner of any vehicle licensed under this Article, before the expiration of such license, sells or otherwise disposes of such vehicle, and thereafter acquires another vehicle and desires to transfer the vehicle license originally issued for the vehicle disposed of to such newly acquired vehicle, such owner shall immediately make application to the Department, or other unit of local government designated by the Director of the Department to act on the Department's behalf, for a transfer of said vehicle license to the newly purchased vehicle. Said application shall state the name and address of the licensee and the name and address of the purchaser of said vehicle, together with a description of the newly purchased vehicle. Upon surrender of the original license and transparent sticker or vehicle tag in case a metal tag has been issued, or upon proof that the transparent sticker or plate has been destroyed, the Department, or other unit of local government designated by the Director of the Department to act on the Department's behalf, shall transfer said license to apply to the newly acquired vehicle upon payment of the proper license fee of \$20.00, provided, that the Department, or other unit of local government designated by the Director of the Department to act on the Department's behalf shall not transfer any license where the transparent sticker emblem issued under said license is defaced

or mutilated so as to prevent identification of the emblem. It shall be unlawful for any person to displace a transparent sticker emblem on any vehicle other than the vehicle for which the emblem was originally issued, without first transferring the license to such other vehicle, as provided herein.

- (b) The owner of any vehicle licensed under this Article shall promptly notify the Department whenever the transparent sticker emblem issued under such license is lost, stolen or destroyed. A duplicate transparent sticker may be purchased from the Department, or other unit of local government designated by the Director of the Department to act on the Department's behalf, for \$40.00. Transfer fees collected by a unit of local government designated by the Director of the Department to act on behalf of the Department shall be remitted back to the Department.

Sec. 74-564. - Dealer license.

- (a) If any manufacturer or dealer of any of the motor vehicles mentioned in this Article shall make application to the Department, or other unit of local government designated by the Director of the Department to act on the Department's behalf, and shall state that the manufacturer or dealer is a manufacturer operating a plant for the construction of motor vehicles within the unincorporated area of Cook County, or a dealer in such motor vehicles with a salesroom located within the unincorporated area of Cook County, and desires a license emblem to be used by the dealer or manufacturer, the Department shall upon payment by such applicant of the fee hereinafter set for such manufacturer or dealer a distinctive license plate or transparent sticker license emblem with a number thereon. Said emblem must be attached to or borne by any such motor vehicles while being operated on the streets of the unincorporated area of Cook County. When any such vehicle is in use and carries such license plate or transparent sticker license emblem, no other license fee shall be collected under the provision of this Article.
- (b) The annual license fee to be paid for each such license plate or transparent sticker license emblem shall be \$40.00, and said fee shall not be prorated.
- (c) Every manufacturer or dealer applying for said plates or transparent sticker license emblems must submit to the Department, or other unit of local government designated by the Director of the Department to act on the Department's behalf, satisfactory proof of the person's status as such manufacturer or dealer and satisfactory proof of the number of sets of dealer's plates issued to the application by the State of Illinois; provided that no license plates or transparent sticker license emblems shall be issued under this Article unless the applicant is in possession of an Illinois dealer's license for the current year. The total number of license plates and transparent sticker license emblems that may be obtained under this Article shall not exceed the number of sets of dealer's license plates issued to the applicant by the State.
- (d) No such license, plate or emblem shall be used on any motor vehicle rented by such manufacturer or dealer, or on any vehicle used to transport persons or property for hire, or on any vehicle unless such vehicle is operated under a dealer's license issued by the State of Illinois and to which both State license plates are attached.

Sec. 74-565. - Business vehicle identification.

It shall be unlawful for any person to use or to cause or permit any of a person's employees to use any motor vehicle, or other vehicle, in the transportation of property upon the public ways of the unincorporated area of Cook County unless such vehicle shall have the name and address of the owner thereof, and a serial number distinguishing said vehicle from any other vehicle controlled or used by the same person plainly painted, in the letters at least one and one-half inches in length, in a conspicuous place on the outside of

such vehicle, provided that any such person using and operating in the unincorporated area of Cook County more than five such vehicles may cause such name and serial number to be painted on each vehicle as foreshadowed in letter not less than three inches in length and omit therefrom the address of such person; provided, further, that in event if such vehicle is used or operated continuously by a lessee or bailee or other person having complete control over such vehicle, instead of the owner thereof, the name and address and serial number or name and serial number, as the case may be, of such lessee, bailee or other person using and operating said vehicle may be used as if the person were the owner thereof. Such name, address and serial number, or name and serial number, as the case may be, shall be kept so painted, plainly and distinctly, at all times while such vehicle is in use on the public ways of the unincorporated area of Cook County. This Section shall not be construed as applying to any motor vehicle, or other vehicle which is used exclusively for noncommercial purposes.

Sec. 74-566. - Right to inspect.

The Cook County Sheriff's Police are hereby authorized to issue citations to any vehicle registered to an address in unincorporated Cook County on the public way in unincorporated Cook County that is not displaying a Cook County vehicle sticker and furthermore, officers of the Cook County Sheriff's Police shall have the authority to enter the following places for purposes of ascertaining whether vehicles parked therein are in compliance with this Article and issue citations accordingly:

- (1) Any parking lot that is open to pedestrian traffic. Nothing in this Section authorizes any officer to force, break, or remove any lock or door in order to gain entry to any of the foregoing places.

Sec. 74-567. - Penalty for ordinance violation.

- (a) *Late fee.* Any owner subject to this tax who purchases a license after July 1 or other due date as defined in Section 74-558(b) or (c) shall pay a late fee penalty equal to the amount due for the license fee but not less than \$25.00 per license, whichever is more. Persons over age 65, physically handicapped individuals or disabled veterans shall not be charged more than \$25.00 for a late fee.
- (b) *Back dated fees.* Any owner subject to this tax who did not purchase a license after the effective date may be required to pay the entire amount of fees due for each of the prior three years that the fee had not been paid.
- (c) *Penalty for failure to properly display sticker or unlawful use of sticker on another vehicle.* Any owner of a motor vehicle in violation of these provisions requiring a license shall be fined \$75.00 per offense.
 - (1) Purchase of a license after the due date. Purchase of a license after the due date shall not result in an order of compliance discharge in an administrative hearing. All penalties and fines, contained herein shall be mandatory; and
 - (2) Every person found in violation of any Section of this Article may request an administrative hearing conducted pursuant to Section 82-180 of this Code.
- (d) *[Remittance of penalty fees.]* Penalty fees collected by a unit of local government designated by the Director of the Department to act on behalf of the Department shall be remitted back to the Department.

Sec. 74-568. - Penalty for unlawful removal.

- (a) Except as otherwise provided in 50 ILCS 45/80, any person who shall take, destroy, remove, or obliterate any license tag, plate or emblem provided for in this Article, without the consent of the

owner of the vehicle, shall be fined not less than \$200.00 nor more than \$500.00 for each offense. Every such wrongful destruction, obliteration or removal of such license tag, plate or emblem from any vehicle shall be considered a separate offense.

- (b) Except as otherwise provided in 50 ILCS 45/80, any person violating any provision of this Article where the penalty is not otherwise herein provided for shall be fined not less than \$50.00 dollars nor more than \$200.00 for each offense. A separate and distinct offense shall be considered as committed for each and every day any wagon or vehicle is used upon the public ways of the unincorporated area of Cook County without having procured a license and without having complied with the provisions of this Article.
- (c) The license and fees herein imposed is in addition to all other taxes imposed by the Government of the United States, the State of Illinois or by any unit of local government.

Effective June 1, 2019, Secs. 74-552 through 74-579 are removed and replaced with the following:

Sec. 74-552. - License requirement.

Except as otherwise provided in subsection 74-554, it shall be unlawful (1) for any vehicle owner residing within the unincorporated area of Cook County, or any vehicle owner who registers a vehicle to an address in unincorporated Cook County, to own, possess, use, or to cause or permit any of his agents, employees, lessees or bailees to use any vehicle upon the public ways or upon any Cook County owned property within the unincorporated area of Cook County, unless such vehicle be licensed as hereinafter provided; or (2) for any person to operate upon the public ways or upon any Cook County owned property within the unincorporated area of Cook County any vehicle requiring a wheel tax license under this Article, unless such vehicle is licensed as hereinafter provided. The operator of any such vehicle shall be subject to the same penalties that apply to the owner of the vehicle for violation of this Section. There shall be a presumption that any vehicle parked in any public parking lot or garage, as defined in Section 74-511, or parking lot open to pedestrian traffic used the public ways to arrive at its location.

Sec. 74-553. - Application.

- (a) Any person purchasing a license for any registered vehicle shall file an application with the Department of Revenue in the Bureau of Finance, or other entity designated by the Director of the Department to accept applications on the Department's behalf, upon a paper or electronic form provided therefore, which shall set forth the designated vehicle code, name and address of the applicant, current State of Illinois driver's license, state identification card or equivalent identification card, a description of the vehicle for which the license is desired, including, but not limited to, the vehicle's make and model, year, weight and vehicle identification number (VIN), and license plate number the place where the same is to be kept when not in use, the number and kinds of other vehicles kept by the said applicant at such place, for what purpose the vehicle is to be used, and such other information as may be prescribed.
- (b) Any person purchasing a license for a newly acquired vehicle must provide a current State of Illinois registration along with a current State of Illinois driver's license, state identification card or equivalent identification card, a Bill of Sale from a registered dealer, a validated Illinois ST-556 form, a validated Illinois RUT-25 form, or a validated Illinois RUT-50 form to prove the vehicle is registered to that person.

Sec. 74-554. - Senior and no-fee licenses.

Vehicles exempt from the wheel tax are listed below. Any person who receives a notice from the Department must provide the required documentation to prove they qualify for the exemption. Unless otherwise stated in this Section, once the Department determines a vehicle is exempt, annual renewal for said vehicle is not required.

- (a) Seniors. All vehicles owned by a person who can provide a valid State of Illinois driver's license, state identification card or equivalent identification card proving he/she is 65 years of age or older on or before July 1st of the license year.
- (b) No-fee.
 - (1) All vehicles owned and operated upon the public ways of the unincorporated area of Cook County by the United States Government or any agency thereof, or by the State of Illinois or any department thereof, or by any political subdivision, public or municipal corporation of the State of Illinois or any department or other agency of such corporation, or by a nonprofit organization as defined by Section 501(c)(3) of the Internal Revenue Code, as amended, such as the American Red Cross, and all buses owned and operated by churches in conjunction with the authorized activities of said institutions under Section 3-616 of the Illinois Vehicle Code.
 - (2) Vehicles owned by a person with permanent disabilities and registered with the State of Illinois under 625 ILCS 5/3-616. Proof of disability, such as a current State of Illinois driver's license, state identification card or equivalent identification card classifying the owner as disabled or a Disabilities Certification validated by the State of Illinois, must be provided to qualify. A person who becomes disabled in the middle of a license period will not be eligible for exemption until the beginning of the following license period.
 - (3) Vehicles owned by a disabled veteran, who has provided proof of a disability connected to service in the United States military, shall be exempt from this tax. Proof of such status along with a valid State of Illinois driver's license, state identification card or equivalent identification card must be provided to qualify. A person who becomes a disabled veteran in the middle of a license period will not be eligible for exemption until the beginning of the following license period.
 - (4) Vehicles owned by a person who, on July 1st of the license year, is on active U.S. military duty stationed outside of Illinois. Proof of deployment status along with a valid State of Illinois driver's license, state identification card or equivalent identification card must be provided to qualify. These licenses must be renewed annually, and the documentation listed above must be provided for each renewal year.
 - (5) Apportionable vehicles registered with the State of Illinois pursuant to 625 ILCS 5/3-402.1. These licenses must be renewed annually, and proof of apportionable status along with a valid State of Illinois driver's license, state identification card or equivalent identification card must be provided for each renewal year. Except as otherwise provided in this Article, trailers that can be attached to apportionable vehicles but are not apportionable themselves are required to be licensed under this Article.
 - (6) Vehicles owned by an active law enforcement officer who resides outside of unincorporated Cook County but registers his/her vehicle to a location within unincorporated Cook County for job related purposes. Proof of active law enforcement officer status, current residential address, and a valid State of Illinois driver's license, state identification card or equivalent

identification card must be provided each year to qualify for this exemption. The exemption does not apply if the active law enforcement officer resides at a location within unincorporated Cook County.

Sec. 74-555. – License fees.

Annual license fees shall be as set out in Section 32-1.

- (a) A self-propelled vehicle operated as a tractor and one semitrailer shall be considered as one vehicle in computing the license fees, and no additional license fee shall be required for the semi-trailer so used.
- (b) The owner of each vehicle who has elected to pay a mileage tax to the State of Illinois shall be required to be licensed as this Article provides.
- (c) A semi-trailer used with any device for attaching it to a motor vehicle, a trailer or other semi-trailer, shall be licensed as a trailer.
- (d) All equipment mounted on wheels for transportation and attached to any motor vehicle or leading semitrailer or trailer, using the public ways of the unincorporated area of Cook County, shall be licensed hereunder as trailers.
- (e) Except in the case of a license transfer pursuant to Section 74-558, if any vehicle has been purchased or lawfully acquired by the applicant on or after January 1 of any current single year license period, the fee to be paid shall be a sum equal to one-half of the annual license fee, specified in Section 32-1, as a license fee for the balance of such year. Before any applicant shall be entitled to a prorated license as provided for in this Section, the applicant shall furnish an affidavit in a form satisfactory to the Department stating that the vehicle for which the license is applied for was purchased or otherwise obtained by the applicant on or after January 1 of the current year, and shall exhibit to the Department a current State of Illinois driver's license, state identification card or equivalent identification card, and valid proof of the vehicle purchase date by providing the bill of sale from a registered dealer, a validated Illinois ST-556, a validated Illinois RUT-25, or a validated Illinois RUT-50 covering the vehicle for which the license is sought.
- (f) Provided the applicant can establish, per the requirements set forth in Section 74-557(c) of this Article, that they took up residency within the unincorporated area of Cook County on or after January 1 of any current single license period, the fee to be paid shall be equal to one-half of the annual license fee, specified in Section 32-1, as a license fee for the balance of the such license year.
- (g) Annual license fees collected by an entity designated by the Director of the Department to collect license fees on behalf of the Department shall be remitted back to the Department.

Sec. 74-556. - Effective dates.

This Article shall be effective on January 1, 2006, and thereafter.

Sec. 74-557. - Annual license.

- (a) The Department of Revenue shall make wheel tax licenses available for an annual period. If provided for in duly promulgated rules and regulations, the Department may offer applicants the option of purchasing a license for a two-year period
- (b) Annual licenses must be purchased for each registered vehicle by July 1 of each license year. Said licenses shall be valid until June 30 in the following year. Vehicle stickers purchased for the 2018-2019 tax year shall remain on vehicles until July 1, 2019.
- (c) Within 30 days of taking up residence within the unincorporated area of Cook County, a vehicle license must be purchased by the registered owner. Proof of recent residency must be provided in the form of a current lease, mortgage document, or deed of residential property that lists the date of residency. Applicant must also establish ownership by providing a current State of Illinois driver's license, state identification card or equivalent identification card, along with an official bill of sale from a registered dealer, a current State of Illinois Title of Registration, a validated Illinois ST-556, a validated Illinois RUT-25, or a validated Illinois RUT-50 displaying the owner's name, vehicle identification number, and make and model of the vehicle. This 30-day grace period does not apply if the owner is moving from one address in unincorporated Cook County to another address in unincorporated Cook County.
- (d) For any new or used vehicle purchased or acquired after July 1, a valid Cook County Vehicle License must be purchased within 30 days of the date of acquisition. Purchaser must provide proof of purchase date using one of the documents listed in subsection c.

Sec. 74-558. - Transfer.

Whenever the owner of any vehicle licensed under this Article, before the expiration of such license, sells or otherwise disposes of such vehicle, and thereafter acquires another vehicle, of the same license class, and desires to transfer the vehicle license originally issued for the vehicle disposed of to such newly acquired vehicle, such owner shall, within 30 days of vehicle purchase, make application to the Department, or other entity designated by the Director of the Department to act on the Department's behalf, for a transfer of said vehicle license to the newly purchased vehicle. Said application shall be made available by the Department in electronic or paper form, and all required information must be provided. Upon Department approval and payment of the proper license fee of \$20.00, the Department, or other entity designated by the Director of the Department to act on the Department's behalf, shall transfer said license to the newly acquired vehicle.

Sec. 74-559. - Business vehicle identification.

It shall be unlawful for any person to use or to cause or permit any of a person's employees to use any motor vehicle, or other vehicle, in the transportation of property upon the public ways of the unincorporated area of Cook County unless such vehicle shall have the name and address of the owner thereof, and a serial number distinguishing said vehicle from any other vehicle controlled or used by the same person plainly painted, in the letters at least one and one-half inches in length, in a conspicuous place on the outside of such vehicle, provided that any such person using and operating in the unincorporated area of Cook County more than five such vehicles may cause such name and serial number to be painted on each vehicle as foresaid in letter not less than three inches in length and omit therefrom the address of such person. Provided, further, that in event such vehicle is used or operated continuously by a lessee or bailee or other person having complete control over such vehicle, instead of the owner thereof, the name, address, and serial number or name and serial number, as the case may be, of such lessee, bailee or other person using and operating said vehicle may be used as if the person were the owner thereof. Such name, address, and serial number, or name and serial number, as the case may be, shall be kept so painted, plainly and distinctly, at all times while such vehicle is in use on the public ways of the unincorporated area of Cook County. This

Section shall not be construed as applying to any motor vehicle, or other vehicle which is used exclusively for noncommercial purposes.

Sec. 74-560. - Enforcement.

- (a) There shall be a presumption that a vehicle in a location that is accessible only from the public way has been used upon the public way to arrive at such location.
- (b) The Department of Revenue and the Cook County Sheriff's Police are hereby authorized to issue citations or violation notices to any vehicle registered to an address in unincorporated Cook County that has not purchased a Cook County vehicle license and, furthermore, agents of the Department of Revenue and officers of the Cook County Sheriff's Police shall have the authority to enter the following places for purposes of ascertaining whether vehicles parked therein are in compliance with this Article and issue citations accordingly:
 - (1) Any parking lot that is open to pedestrian traffic.
 - (2) Any public parking garage.

Nothing in this Section authorizes any officer to force, break, or remove any lock or door in order to gain entry to any of the foregoing places.

Sec. 74-561. - Fees and penalties.

- (a) Late fee. Any owner subject to this tax who purchases a license after July 1 or other due date as defined in Section 74-557(b) or (c) shall pay a late fee equal to the amount due for the license fee but not less than \$25.00 per license, whichever is more.
- (b) Interest. The interest provisions of Section 34-67 of the Cook County Code of Ordinances are inapplicable to late purchases of wheel tax licenses.
- (c) Any person determined to have violated this Article, as amended, shall be subject to a fine of \$50.00 for the first offense, and a fine of \$100.00 for the second and each subsequent offense. A 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 fail to provide any documentation required by this Article or knowingly furnish false or inaccurate information to the Department or any entity designated by the Director of the Department to act on behalf of 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 penalty due and owing as well as costs incurred for such proceeding. Notwithstanding any other provision of this chapter, a person who resides in the unincorporated area of Cook County, registers his/her/its vehicle at a location outside of the unincorporated area of Cook County and fails to pay the license fee imposed by this Article, shall be fined \$500.00 for the first offense and \$1,000.00 for the second and all subsequent offenses.
- (d) Remittance of penalty fees. Penalty fees collected by an entity designated by the Director of the Department to act on behalf of the Department shall be remitted back to the Department.

Sec. 74-562. - Tax additional.

The tax imposed in this Article is in additional to all other taxes imposed by the County, the State or any municipal corporation or political subdivision thereof.

Sec. 74-563 – Rules and regulations.

The Department of Revenue is authorized to adopt, promulgate and enforce rules and regulations pertaining to the interpretation, collection, administration, and enforcement of this article.

BE IT FURTHER ORDAINED, by the Cook County Board of Commissioners, that Chapter 32, Fees, Section 32-1 of the Cook County Code is hereby amended as Follows:

Sec. 32-1. - Fee schedule.

The fees or charges provided for or required by the below-listed sections shall be as shown below: Through May 31, 2019, the following fees apply to Wheel Tax Licenses:

Code Section	Description	Fees, Rates, Charges (in dollars)
74-556	Fee schedule (wheel tax):	
Class		Annual License Fee (in dollars)
	MOTOR VEHICLES	
MB	Motor bicycles or motor tricycles	50.00
XSV	Smaller passenger vehicles with a curb weight under 4,500 pounds	80.00
XLV	Larger passenger vehicles with a curb weight of at least 4,500 pounds and hearses, ambulances, and privately owned, noncommercial motorized vacation campers or other motorized recreation vehicles	100.00
NF	Vehicles owned by the United States Government, State of Illinois or units of local government or vehicles owned by nonprofit organizations or buses owned and operated by churches or vehicles owned by persons with a disability, disabled veterans and persons over the age of 65. (See Section 74-554, Exemptions including limitations)	No Fee
SB	Privately owned school buses	30.00
	RECREATIONAL TRAILERS	
RT	All noncommercial recreational trailers, including boat trailers, snowmobile trailers, horse trailers, camping trailers and other noncommercial, nonmotorized recreational trailers	60.00
	COMMERCIAL TRAILERS	

CT	All commercial trailers regardless of gross weight in pounds of vehicle plus its maximum load	150.00
	MOTOR TRUCKS, TRACTOR-SEMITRAILER UNITS AND MOTOR BUSES	
	(Gross weight in pounds of vehicle plus its maximum load)	
A	Up to 10,000 lbs.	100.00
B	10,001 to 20,000 lbs.	150.00
C	20,001 to 36,000 lbs. (2 or more axles)	180.00
D	36,001 to 50,000 lbs. (3 or more axles)	200.00
E	50,001 to 75,000 lbs. (4 or more axles)	230.00
74-565(b)	Annual license fee for dealer license plate or transparent sticker license emblem, each plate or emblem	40.00

Effective June 1, 2019, the following fees apply to Wheel Tax Licenses:

Code Section	Description	Fees, Rates, Charges (in dollars)
74- 556 555	Fee schedule (wheel tax):	
Class		Annual License Fee (in dollars)
	MOTOR VEHICLES	
<u>ANT</u>	<u>Antique motor vehicles</u>	<u>25.00</u>
MB	Motorcycles bicycles or motor trieycles	50.00
XSV	Smaller passenger vehicles with a curb weight under 4,500 pounds	80.00

XLV	Larger passenger vehicles with a curb weight of at least 4,500 pounds and hearses, ambulances, and privately owned, noncommercial motorized vacation campers or other motorized recreation vehicles	100.00
SR/NF	Vehicles owned by <u>persons over the age of 65</u> , the United States Government, State of Illinois or units of local government, or vehicles owned by nonprofit organizations, or buses owned and operated by churches, or vehicles owned by persons with a <u>permanent</u> disability, disabled veterans and persons <u>on active military duty</u> over the age of 65 , or vehicles owned by active law enforcement officers under the <u>circumstances provided in the ordinance</u> . (See Section 74-554, <u>Senior and no-fee licenses</u> Exemptions including limitations)	No Fee
SB	Privately owned school buses	30.00
	RECREATIONAL TRAILERS	
RT	All noncommercial recreational trailers, including boat trailers, snowmobile trailers, horse trailers, camping trailers and other noncommercial, nonmotorized recreational trailers	60.00
	COMMERCIAL TRAILERS	
CT	All commercial trailers regardless of gross weight in pounds of vehicle plus its maximum load	150.00
	MOTOR TRUCKS, TRACTOR-SEMITRAILER UNITS AND MOTOR BUSES	
	(Gross weight in pounds of vehicle plus its maximum load)	
A	Up to 10,000 lbs.	100.00
B	10,001 to 20,000 lbs.	150.00
C	20,001 to 36,000 lbs. (2 or more axles)	180.00
D	36,001 to 50,000 lbs. (3 or more axles)	200.00
E	50,001 to 75,000 lbs. <u>and above</u> (4 or more axles)	230.00

Effective date: This ordinance shall be in effect immediately upon adoption