



Board of Commissioners of Cook County

118 North Clark Street
Chicago, IL

Legislation Details (With Text)

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| File #: | 16-1369 | Version: | 1 | Name: | GAMBLING MACHINE TAX (Violations, penalties; Books and records) |
| Type: | Ordinance Amendment | Status: | | | Approved |
| File created: | 1/26/2016 | In control: | | | Finance Committee |
| On agenda: | 4/13/2016 | Final action: | | | 5/11/2016 |
| Title: | PROPOSED ORDINANCE AMENDMENT | | | | |

GAMBLING MACHINE TAX

BE IT ORDAINED, by the Cook County Board of Commissioners, that Chapter 74 - Taxation, Article XVIII. Gambling Machine Tax, Sections 74-628, 74-634, 74-635 and 74-638 of the Cook County Code is hereby amended as Follows:

Sec. 74-628. - Tax imposed.

A tax is imposed upon each Gambling Machine that is displayed by a person for play or operation by the public in Cook County, as follows:

(a) Tax Rate on Gambling Device. For each 12-month period as established by the director, an annual tax in the amount of \$1,000.00 is imposed upon each Gambling Device; said tax shall be paid by the owner and shall be applicable for Gambling Devices that are displayed by a person for play or operation by the public in Cook County. The tax imposed may be made pro-ratable by the director under such policies, procedures, rules, and forms as may be promulgated by said director and shall be paid by the owner of the machine.

(b) Tax Rate on Video Gaming Terminal. For each 12-month period as established by the director, an annual tax in the amount of \$200.00 is imposed upon each Video Gaming Terminal; said tax shall be paid by the owner and shall be applicable for Video Gaming Terminals that are displayed by a person for play or operation by the public in Cook County. The tax imposed may be made pro-ratable by the director under such policies, procedures, rules, and forms as may be promulgated by said director and shall be paid by the owner of the video gaming terminal.

(c) Additional Taxes. The taxes imposed in this Article is in addition to all other taxes imposed by the County, the State of Illinois or any municipal corporation or political subdivision of any of the foregoing.

* * *

Sec. 74-634. - Violations, penalties.

(a) Any owner subject to this tax who remits the tax after the start of the 12-month period established by the director shall pay a late fee equal to the amount of the tax due.

(b) It shall be unlawful for any owner or person to display a Gambling Machine for play or operation by the public within the County unless (1) the owner of the Gambling Machine and person displaying the Gambling Machine for play or operation by the public within the County has registered with the department; (2) the tax has been paid on said Gambling Machine and is evidenced by the tax emblem conspicuously affixed to the Gambling Machine; and (3) the Gambling Machine is plainly labeled with the name, address and telephone number of the owner of the Gambling Machine. If at any time a Gambling Machine does not bear the emblem required by this Article, the person displaying the Gambling Machine, to be played or operated by the public at any place owned or leased by such

person and the owner shall be jointly and severally liable for a fine of \$1,000.00 for the first offense relative to the Gambling Machine, and \$2,000.00 for any subsequent offense relative to any Gambling Machine. Every day such violation continues shall constitute a separate and distinct offense.

(cb) It shall be unlawful for any owner or person to take, destroy, remove, alter, deface, mutilate, obliterate, or make illegible the tax emblem provided for in this Section during the year for which it was issued, or make available to the public for play or operation in the county a Gambling Machine if the tax emblem or label has been taken, destroyed, removed, altered, defaced, mutilated, obliterated, or has become illegible. Any person or owner who, without authority, takes, destroys, removes, alters, defaces, mutilates, obliterates, or makes illegible the emblem provided for in this Article, shall be fined \$1,000.00 for each offense. Every such unauthorized taking, destruction, removal, obliteration, or making illegible of said emblem shall constitute a separate offense.

(d) Any owner, or person, or member determined to have violated this Article, as amended, 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 penalty due and owing as well as costs incurred for such proceeding.

Sec. 74-635. - 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 this ordinance, from start to complete, including all original source documents. All such books and records shall be kept for a period equal to the statute of limitations as identified inas provided in Article III, Section 34-60 of the Uniform Penalties, Interest, and Procedures Ordinance, Section 34-60, et seq., and shall, at all reasonable times during normal business hours, be open to inspection, audit, or copying by the department and its agents.

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Sec. 74-638. - Application of uniform penalties, interest, and procedures ordinance.

Whenever not inconsistent with the provisions of this Article, orf 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 to and supplement this Article.

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

Sponsors: TONI PRECKWINKLE (President)

Indexes:

Code sections:

Attachments:

| Date | Ver. | Action By | Action | Result |
|-----------|------|------------------------|------------------------|--------|
| 5/11/2016 | 1 | Board of Commissioners | approve | Pass |
| 5/11/2016 | 1 | Finance Committee | recommend for approval | Pass |
| 4/13/2016 | 1 | Board of Commissioners | refer | Pass |

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(a) Tax Rate on Gambling Device. For each 12-month period as established by the director, an annual tax in the amount of \$1,000.00 is imposed upon each Gambling Device; said tax shall be paid by the owner and shall be applicable for Gambling Devices that are displayed by a person for play or operation by the public in Cook County. The tax imposed may be made pro-ratable by the director under such policies, procedures, rules, and forms as may be promulgated by said director and shall be paid by the owner of the machine.

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(c) Additional Taxes. The taxes imposed in this Article is in addition to all other taxes imposed by the County, the State of Illinois or any municipal corporation or political subdivision of any of the foregoing.

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