



Board of Commissioners of Cook County

118 North Clark Street
Chicago, IL

Legislation Details (With Text)

File #:	23-5697	Version:	1	Name:	Gambling Machine Amendment - Board Item 11.2023
Type:	Ordinance Amendment	Status:			Approved
File created:	11/2/2023	In control:			Finance Committee
On agenda:	11/16/2023	Final action:			12/14/2023
Title:	PROPOSED ORDINANCE AMENDMENT				

GAMBLING MACHINE TAX

NOW THEREFORE BE IT ORDAINED, by the Cook County Board of Commissioners that Chapter 74 - Taxation, Article XVIII. Gambling Machine Tax, Sections 74-625 through 74-649 be amended as follows:

ARTICLE XVIII. GAMBLING MACHINE TAX

Sec. 74-625. Short title.

This Article shall be known and may be cited as the "Gambling Machine Tax Ordinance."

Sec. 74-626. 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.

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

Director means the director of the Department of Revenue.

Gambling Device shall mean a machine or mechanical, electrical, or electronic device utilized in or primarily designed for gambling, and includes any clock, tape machine, slot machine, video machine, or other machine, for the reception of money or other thing of value on chance or skill is staked, hazarded, bet, won or lost, but does not include gambling devices excepted from the Illinois Criminal Code, 720 ILCS 5/28-2(a)(1) through 5/28-2(a)(4) or video gaming terminals, as defined in the Illinois Video Gaming Act, 230 ILCS 40/5.

Gambling Machine shall mean (1) a Gambling Device as defined in this Article; and (2) a video gaming terminal, as defined in the Illinois Video Gaming Act, 230 ILCS 40/5. If a Gambling Machine consists of more than one game monitor which permits individuals to play separate games simultaneously, each separate game monitor shall be deemed Gambling Machine.

Owner means any individual, corporation, limited liability corporation, organization, government, governmental subdivision or agency, business trust, estate, trust, partnership, association and any other legal entity that owns a Gambling Machine.

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.

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

Video Gaming Terminal means any electronic video game machine that, upon insertion of cash, is

available to play or simulate the play of a video game, including, but not limited to, video poker, line up, and blackjack, utilizing a video display and microprocessors in which the player may receive free games or credits that can be redeemed for cash and as further defined under the Video Gaming Act, 230 ILCS 40/5. The term does not include a machine that directly dispenses coins, cash, or tokens or is for amusement purposes only.

Sec. 74-627. Registration.

(a) Any owner of a Gambling Machine to be played or operated by the public at any place in the county and person which currently displays a Gambling Machine, to be played or operated by the public at any place owned or leased by such person, shall register with the department Department within 20 days after the effective date of this Article that they own or display a Gambling Machine for public use in the County.

(b) Any owner of a Gambling Machine to be played or operated by the public at any place in the County and any person which displays a Gambling Machine, to be played or operated by the public at any place owned or leased by such person after the effective date of this Article, and which is not otherwise subject to registration under this Section 74-627 shall register with the department Department that they own or display a Gambling Machine for public use in the County prior to making the Gambling Machine available for play or operation by the public in the County.

(c) Registration shall be made to the department Department, electronically or as otherwise designated by the Department, through a form furnished by the department Department for such purpose, and shall contain such information as the department Department requires. An owner of a Gambling Machine who makes a Gambling Machine available for operation or play by the public in the County will be required to remit the tax at the time of registration or in the timeframe otherwise required by the department Department.

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 tax 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. 74-629. Tax remittance, emblem and display; additional information for machine.

(a) Before any Gambling Machine is made available for use by public in the county, the owner of the Gambling Machine who makes the Gambling Machine available to a person displaying a Gambling Machine, to be played or operated by the public at any place owned or leased by such person shall remit the tax due to the department Department, in accordance with the policies, procedures, rules, and forms promulgated by the department Department.

(b) The director shall issue as evidence of the payment of the tax a nonrefundable and nontransferable, self-voiding adhesive tax emblem which shall be affixed to each Gambling Machine. Such emblem shall be valid from the date of issuance through the date set forth thereon. Such emblem shall bear the words "County of Cook Gambling Machine Tax", and such other wording as may be proscribed by the director.

(c) No owner or person shall make a Gambling Machine available for play or operation by the public in the county unless (1) the tax has been paid on said Gambling Machine and is evidenced by the tax emblem conspicuously affixed to the Gambling Machine; and (2) the Gambling Machine is plainly labeled with the name, address and telephone number of the person displaying the Gambling Machine for play or operation by the public, and such information as may be required by the director through policy, procedure, rule, or form.

(d) No owner or person shall 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 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.

Sec. 74-630. Removal of emblem upon transfer of display.

Immediately upon the transfer of ownership of a Gambling Machine that is displayed for play or operation by the public within the county, when such transfer is made prior to the expiration date set forth on the emblem provided for in this Article, the transferor shall remove said emblem from the machine so transferred. It shall be the duty of the transferee of said machine to remove and deliver to the transferor such emblem if still affixed to said machine at the time of transfer. It shall be unlawful for any such transferee to display such Gambling Machine for play or operation by the public within the County without first having removed said emblem.

Sec. 74-631. Unlawful use of emblem on other machine.

It shall be unlawful for any owner or person to affix or cause to be affixed the emblem provided for in this Article on any Gambling Machine other than the Gambling Machine upon which said emblem was intended to be affixed at the time of issuance by the department Department.

Sec. 74-632. Transfer of ownership, refund.

Whenever an owner transfers the ownership of a Gambling Machine to another owner or person, transfers a Gambling Machine outside of the County, or otherwise removes a Gambling Machine from play in the first six (6) months of a tax year, such owner is no longer responsible for the tax and may apply to the department Department for a pro-rated refund of the corresponding tax paid, which application shall include a surrender of the corresponding tax emblem or suitable proof that the emblem has been inadvertently destroyed, provided, however, that the department Department shall not refund the tax associated with any emblem that is defaced or mutilated so as to prevent identification thereof. The owner Owners transferring ownership of a Gambling Machine, transferring a Gambling Machine outside of the County, or otherwise removing a Gambling Machine from play shall be issued a tax refund of \$500.00 for a Gambling Device and \$100.00 for a Video Gaming Terminal. No refund will be issued for any emblem where transfer of ownership, transfer of a Gambling Machine outside of the County, or removal of a Gambling Machine occurs in the last six (6) months of a tax year. Requests for refund must be either (1) received by the Department or (2) postmarked by January 31st of the year following transfer or removal to be approved.

Sec. 74-633. Duplicate emblem.

In the event an emblem provided for in this Article is lost, stolen, defaced, mutilated, or destroyed, the department Department may issue a duplicate emblem upon receipt of a \$100.00 replacement fee and suitable proof that the emblem has been lost, stolen, defaced, mutilated, or destroyed. Suitable forms of proof include the remnants of the emblem, if applicable, and/or a police report and/or a sworn affidavit.

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. The interest provisions of Section 34-67 of the Uniform Penalties, Interest and Procedures Ordinance shall not apply to this Article.

(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 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.

(c) 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.

(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.

(e) The Department shall not issue tax emblems to an owner of Gambling Machines where if the owner has any debt or unpaid tax due to the County.

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 in for a period equal to the statute of limitations as identified in 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 Department and its agents.

Sec. 74-636. 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 any premises for the display of Gambling Machines. It shall be unlawful for any owner or person to prevent, or hinder a duly authorized Department representative from performing the enforcement duties provided in this Article.

Sec. 74-637. Rulemaking authority.

The department Department may promulgate policies, procedures, rules, definitions and forms to carry out the duties imposed by this ordinance. As far as practicable in accordance with the purposes of this ordinance, such procedures, regulations, rules, policies, and forms shall be consistent with the practices of the Gambling Machine industry.

Sec. 74-638. 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 to and supplement this Article.

Sec. 74-639. Enforcement and inspection, sheriff.

The department Department shall enforce this Article and the Sheriff and the Sheriff's Police are authorized to assist the Department, in said enforcement, including issuing citations hereunder.

Secs. 74-640-74-649. Reserved.

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

Sponsors: TONI PRECKWINKLE (President), FRANK J. AGUILAR, ALMA E. ANAYA, SCOTT R. BRITTON, JOHN P. DALEY, DENNIS DEER, BRIDGET DEGNEN, BRIDGET GAINER, MONICA GORDON, BILL LOWRY, DONNA MILLER, STANLEY MOORE, JOSINA MORITA, KEVIN B. MORRISON, SEAN M. MORRISON, ANTHONY J. QUEZADA, TARA S. STAMPS, MAGGIE TREVOR

Indexes:

Code sections:

Attachments:

Date	Ver.	Action By	Action	Result
12/14/2023	1	Board of Commissioners	approve	Pass
12/13/2023	1	Finance Committee		
11/16/2023	1	Board of Commissioners	refer	Pass

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Sec. 74-625. Short title.

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Gambling Machine shall mean (1) a Gambling Device as defined in this Article; and (2) a video gaming terminal, as defined in the Illinois Video Gaming Act, 230 ILCS 40/5. If a Gambling Machine consists of more than one game monitor which permits individuals to play separate games simultaneously, each separate game monitor shall be deemed Gambling Machine.

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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.

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

Video Gaming Terminal means any electronic video game machine that, upon insertion of cash, is available to play or simulate the play of a video game, including, but not limited to, video poker, line up, and blackjack, utilizing a video display and microprocessors in which the player may receive free games or credits that can be redeemed for cash and as further defined under the Video Gaming Act, 230 ILCS 40/5. The term does not include a machine that directly dispenses coins, cash, or tokens or is for amusement purposes only.

Sec. 74-627. Registration.

- (a) Any owner of a Gambling Machine to be played or operated by the public at any place in the county and person which currently displays a Gambling Machine, to be played or operated by the public at any place owned or leased by such person, shall register with the ~~department~~ Department within 20 days after the effective date of this Article that they own or display a Gambling Machine for public use in the County.
- (b) Any owner of a Gambling Machine to be played or operated by the public at any place in the County and any person which displays a Gambling Machine, to be played or operated by the public at any place owned or leased by such person after the effective date of this Article, and which is not otherwise subject to registration under this Section 74-627 shall register with the ~~department~~ Department that they own or display a Gambling Machine for public use in the County prior to making the Gambling Machine available for play or operation by the public in the County.
- (c) Registration shall be made to the ~~department~~ Department, electronically or as otherwise designated by the Department, through a form furnished by the ~~department~~ Department for such purpose, and shall contain such information as the ~~department~~ Department requires. An owner of a Gambling Machine who makes a Gambling Machine available for operation or play by the public in the County will be required to remit the tax at the time of registration or in the timeframe otherwise required by the ~~department~~ Department.

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 tax 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. 74-629. Tax remittance, emblem and display; additional information for machine.

- (a) Before any Gambling Machine is made available for use by public in the county, the owner of the Gambling Machine who makes the Gambling Machine available to a person displaying a Gambling Machine, to be played or operated by the public at any place owned or leased by such person shall remit the tax due to the ~~department~~ Department, in accordance with the policies, procedures, rules, and forms promulgated by the ~~department~~ Department.
- (b) The director shall issue as evidence of the payment of the tax a ~~nonrefundable and nontransferable~~, self-voiding adhesive tax emblem which shall be affixed to each Gambling Machine. Such emblem shall be valid from the date of issuance through the date set forth thereon. Such emblem shall bear the words "County of Cook Gambling Machine Tax", and such other wording as may be proscribed by the director.
- (c) No owner or person shall make a Gambling Machine available for play or operation by the public in the county unless (1) the tax has been paid on said Gambling Machine and is evidenced by the tax emblem conspicuously affixed to the Gambling Machine; and (2) the Gambling Machine is plainly labeled with the name, address and telephone number of the person displaying the Gambling Machine for play or operation by the public, and such information as may be required by the director through policy, procedure, rule, or form.
- (d) No owner or person shall 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 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.

Sec. 74-630. Removal of emblem upon transfer of display.

Immediately upon the transfer of ownership of a Gambling Machine that is displayed for play or operation by the public within the county, when such transfer is made prior to the expiration date set forth on the emblem provided for in this Article, the transferor shall remove said emblem from the machine so transferred. It shall be the duty of the transferee of said machine to remove and deliver to the transferor such emblem if still affixed to said machine at the time of transfer. It shall be unlawful for any such transferee to display such Gambling Machine for play or operation by the public within the County without first having removed said emblem.

Sec. 74-631. Unlawful use of emblem on other machine.

It shall be unlawful for any owner or person to affix or cause to be affixed the emblem provided for in this Article on any Gambling Machine other than the Gambling Machine upon which said emblem was intended to be affixed at the time of issuance by the ~~department~~ Department.

Sec. 74-632. Transfer of ownership, refund.

Whenever an owner transfers the ownership of a Gambling Machine to another owner or person, transfers a Gambling Machine outside of the County, or otherwise removes a Gambling Machine from play in the first six (6) months of a tax year, such owner is no longer responsible for the tax and may apply to the ~~department~~ Department for a ~~pro-rated~~ refund of the corresponding tax paid, which application shall include a surrender of the corresponding tax emblem or suitable proof that the emblem has been inadvertently destroyed, provided, however, that the ~~department~~ Department shall not refund the tax associated with any emblem that is defaced or mutilated so as to prevent identification thereof. The owner Owners transferring ownership of a Gambling Machine, transferring a Gambling Machine outside of the County, or otherwise removing a Gambling Machine from play shall be issued a tax refund of \$500.00 for a Gambling Device and \$100.00 for a Video Gaming Terminal. No refund will be issued for any emblem where transfer of ownership, transfer of a Gambling Machine outside of the County, or removal of a Gambling Machine occurs in the last six (6) months of a tax year. Requests for refund must be either (1) received by the Department or (2) postmarked by January 31st of the year following transfer or removal to be approved.

Sec. 74-633. Duplicate emblem.

In the event an emblem provided for in this Article is lost, stolen, defaced, mutilated, or destroyed, the ~~department~~ Department may issue a duplicate emblem upon receipt of a \$100.00 replacement fee and suitable proof that the emblem has been lost, stolen, defaced, mutilated, or destroyed. Suitable forms of proof include the remnants of the emblem, if applicable, and/or a police report and/or a sworn affidavit.

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. The interest provisions of Section 34-67 of the Uniform Penalties, Interest and

Procedures Ordinance shall not apply to this Article.

- (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~~ 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.~~
- (c) 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.
- (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.
- (e) The Department shall not issue tax emblems to an owner of Gambling Machines ~~where~~ if the owner has any debt or unpaid tax due to the County.

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 in for a period equal to the statute of limitations as identified in 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~~ Department and its agents.

Sec. 74-636. 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 any premises for the display of Gambling Machines. It shall be unlawful for any owner or person to prevent, or hinder a duly authorized Department representative from performing the enforcement duties provided in this Article.

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The ~~department~~ Department may promulgate policies, procedures, rules, definitions and forms to carry out the duties imposed by this ordinance. As far as practicable in accordance with the purposes of this ordinance, such procedures, regulations, rules, policies, and forms shall be consistent with the practices of the Gambling Machine industry.

Sec. 74-638. 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 to and supplement this Article.

Sec. 74-639. Enforcement and inspection, sheriff.

The ~~department~~ Department shall enforce this Article and the Sheriff and the Sheriff's Police are authorized to assist the Department, in said enforcement, including issuing citations hereunder.

Secs. 74-640-74-649. Reserved.

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