



Board of Commissioners of Cook County

118 North Clark Street
Chicago, IL

Legislation Details

File #:	23-5700	Version:	1	Name:	DOR Enabling Amendment 11.2023
Type:	Ordinance Amendment	Status:		Status:	Approved
File created:	11/2/2023	In control:		In control:	Finance Committee
On agenda:	11/16/2023	Final action:		Final action:	12/14/2023
Title:	PROPOSED ORDINANCE AMENDMENT				

DEPARTMENT OF REVENUE

NOW THEREFORE BE IT ORDAINED, by the Cook County Board of Commissioners that Chapter 2 - Administration, Article V. Departments and Similar Agencies, Division 3. Bureau of Finance, Subdivision III. Department of Revenue, Sections 2-431 through 2-469 be amended as follows:

Subdivision III. - Department of Revenue

Sec. 2-431. - Establishment.

The Department of Revenue Office of Cook County Comptroller is hereby established. The Comptroller Director of the Department of Revenue shall be appointed by the President.

Sec. 2-432. - Supervision of department.

All officers and employees of the Department of Revenue shall be under the supervision of the Director of Revenue and shall perform duties as may be required of them by the Director or by provision of County ordinances.

Sec. 2-433. - Director of Revenue; appointment and authority.

There is hereby created the office of Director of Revenue. The Director of Revenue shall be appointed by the President of the County Board. The Director of Revenue shall have the management and control of all matters and things pertaining to the Department of Revenue.

Sec. 2-434. - Power and duties of Director of Revenue.

The Department of Revenue shall have the following powers and duties:

(1) To administer and enforce all of the responsibilities, powers and duties delegated to it in every County tax or fee ordinance. However, when those tax revenues are collected by the State for and in on behalf of the County, and remitted to the County, the Department shall act solely in an advisory capacity with respect to those collections.

(2) To collect cable television fees and tax revenue, other than property taxes, formerly collected by other officers, and to succeed to all responsibilities, powers and duties relating to cable television franchise fees and tax collections previously delegated to the County Collector, Bureau of Finance and Bureau of Administration.

(3) To establish, maintain and preserve statistical records of revenue, taxes and license and permit fees collected under each revenue, tax, license or permit measure and to report to the County Board President from time to time or as often as the President considers it necessary, upon those statistics. Records should be preserved according to the Department's records retention schedule.

(4) To provide appropriate duties and responsibilities for officers and employees of the

Department.

- (5) To investigate, analyze and propose new revenue programs for the County toward the end that the financial burdens of revenue, tax, license and permit fees may be equitably distributed within the County.
- (6) To take such steps, actions, and to request prosecutions by the State's Attorney's office for the purpose of enforcing ordinances relating to fees and taxes administered by the Department of Revenue.
- (7) To require the production for examination of books, papers, records, and documents pertinent to any tax liability, as well as to institute investigations, inquiries or hearings and to take testimony and proof under oath at such hearings.
- (8) To make and enforce reasonable rules and regulations as necessary to effectively administer any of the powers herein granted or which are granted by other ordinances adopted by the County Board, and to publish those rules and regulations and make them available to members of the public who desire them.
- (9) To receive all protests and challenges to the determination of tax liability of any taxpayer and to issue tentative determination of those claims.
- (10) To refer any protests and challenges, to the determination of tax liability of any taxpayer, to the Cook County Department of Administrative Hearings for an administrative law officer or administrative law judge to hear and issue final determination regarding the claims, following all rules and procedures set forth in Chapter 2, Article IX of the County Code.
- (11) To correct errors of tax designation on Department records and to notify the County Treasurer other departments and/or agencies when necessary, so that necessary adjustment adjustments and corresponding changes may be made.
- (12) To implement various tax payment methods as approved by the Department, including, but not limited to, acceptance of payments made by credit card and/or via the Automated Clearing House (ACH).
- (13) To request wire or electronic transfer of funds due to the County from the State Treasury, as provided in 15 ILCS 505/11 (countersigning of warrants by State Treasurer; service charge for electronic transfers).

Sec. 2-435. - Payments, permits and licenses.

The Department of Revenue shall investigate and determine whether all persons required by County ordinance to pay a fee or tax administered by the Department have complied with those provisions and in cases of evasions of payment, the department shall serve notices of delinquency and upon advice, counsel and representation of the State's Attorney, shall request proceedings to be instituted, by the Department of Administrative Hearings or another court of competent jurisdiction, to enforce those provisions and collections.

Sec. 2-436. - State's Attorney status reports. Reserved.

The State's Attorney and the Department of Administrative Hearings shall annually provide to the Department of Revenue and the County Auditor a report on pending Department cases referred to the State's Attorney or the Department of Administrative Hearings by the Department and not yet resolved.

Sec. 2-437. - Rights, powers and duties.

The rights, powers and duties which are by Section 2-434 to be vested in the Department of Revenue and which have previously been vested in or exercised by the County Collector, the Bureau of

Finance or the Bureau of Administration, are hereby transferred from such officers to the Department.

Sec. 2-438. - Revenue collected by other persons or agencies.

When taxes, license fees, permit fees, or other compensation for franchises, or other money is paid to any County officer, board, commission or agency, other than the Department of Revenue, or paid to the Clerk of the Circuit Court of the County, that officer, board, commission, or other agency, or the Clerk of the Circuit Court, shall, not later than the 20th day of the month following the month of collection, submit a report to the Department itemizing the amount received during the preceding month and any refunds, payments to the County Treasurer or other payments made during the preceding month.

Sec. 2-439 Sec. 2-438. - Payment into treasury to the Comptroller's Office.

(a) Except as provided in Subsection (b) of this Section, the Department of Revenue shall pay into the County Treasury Comptroller's Office, monthly, the gross amount of money actually physically received by the Department of Revenue. Payment must be made by the 20th day of the month following the month those funds were received. within 24 hours of actual physical receipt with respect to an accumulation of \$10,000.00, or more, or within 48 hours of actual physical receipt with respect to an accumulation of more than \$500.00 but less than \$10,000.00, disregarding holidays, Saturdays and Sundays after receipt. If the amount received does not exceed \$500.00, the money need not be paid into the County Treasury until the amount received exceeds \$500.00, or until the next succeeding first or 15th day of any month (or until the next business day if these days fall on a Saturday, Sunday or holiday).

(b) Different time periods for the payment of money into to the County Treasury Comptroller's Office may be established by agreement of the County Treasurer Comptroller and the Department.

Sec. 2-440- Sec. 2-439. - Audit.

The Department of Revenue Comptroller's Office shall annually cause an audit to be made by a licensed public accountant, either separately or as a part of a multi-agency audit, of its accounts and records of collections and payment to the County Treasurer Comptroller's Office of fees and taxes administered by the Department.

Secs. 2-441 Secs. 4-440-2-469. - Reserved.

Effective date: This ordinance amendment 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