



Board of Commissioners of Cook County

118 North Clark Street
Chicago, IL

Legislation Text

File #: 19-5629, Version: 1

PROPOSED ORDINANCE AMENDMENT

ARTICLE XIII. - PARKING LOT AND GARAGE OPERATIONS TAX

BE IT ORDAINED, by the Cook County Board of Commissioners, Chapter 74 - Taxation, Article XIII - Parking Lot and Garage Operations Tax, Section 74-512(d)(2) is hereby amended as follows:

Sec. 74-512. - Tax imposed.

(d) Tax rates effective September 1, 2013.

- (1) A tax upon the use or privilege of parking a motor vehicle in or upon parking lots or garages, except for parking lots and garages in subsection (2), is hereby imposed at the rate of six percent of the charge or fee paid for parking for a 24-hour period or less and nine percent of the charge or fee paid for parking for a weekly or monthly period. This tax shall not apply if the charge or fee paid for parking in such parking lots or garages does not exceed \$2.00 for a 24-hour period or less, \$10.00 for a weekly period or \$40.00 for a monthly period.
- (2) A tax upon the use and privilege of parking a motor vehicle in or upon parking lots or garages owned by municipalities with populations of 250,000 inhabitants or less is hereby imposed at the rate of six percent of the charge or fee paid for parking for a 24-hour period or less and nine percent of the charge or fee paid for parking for a weekly or monthly period. This tax shall not apply if the charge or fee paid for parking in such parking lots or garages does not exceed ~~\$3.00~~ \$4.00 for a 24-hour period or less, \$15.00 for a weekly period or \$60.00 for a monthly period.

Effective date: This ordinance shall be in effect ~~immediately upon adoption~~ November 1, 2019