



Board of Commissioners of Cook County

118 North Clark Street
Chicago, IL

Legislation Text

File #: 15-4292, **Version:** 1

PROPOSED ORDINANCE AMENDMENT

COOK COUNTY SERVICE OCCUPATION TAX

NOW, THEREFORE BE IT ORDAINED, by the President and the Cook County Board of Commissioners that Chapter 74, TAXATION, Article V. - SERVICE OCCUPATION TAX, Sections 74-190 through 74-192 be amended as follows:

ARTICLE V. - SERVICE OCCUPATION TAX

Sec. 74-190. - Short title.

This article shall be known and may be cited as the Cook County Home Rule County Service Occupation Tax Ordinance.

Sec. 74-191. - Imposed.

As authorized by 55 ILCS 5/5-1007 (home rule county service occupation tax law), a tax is imposed Countywide upon all persons in the County engaged in the business of making sales of service at the rate of one and one-quarter percent (1.25%) through December 31, 2011; one percent (1%) for the period of January 1, 2012 through December 31, 2012; ~~and three-quarters percent (0.75%) through December 31, 2015; and one and three-quarters percent (1.75%) thereafter~~ of the selling price of all tangible personal property transferred by such serviceperson either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. The tax shall be paid in the manner provided in such statute.

Sec. 74-192. - Notification of the Illinois Department of Revenue.

The Clerk of the Board is hereby authorized and directed to obtain and transmit a certified copy of this Ordinance to the Illinois Department of Revenue not later than five days after its effective date, and in no case later than October 1, ~~2014~~2015 so as to enable the Illinois Department of Revenue to proceed to administer and enforce the modifications provided in this Ordinance, on behalf of the County of Cook, as of January 1, 2012 and on January 1, 2013 January 1, 2016.

Secs. 74-193-74-229. - Reserved.

Effective date: This ordinance shall be in effect immediately upon adoption except that the rate increase in Section 74-191 shall not take effect until January 1, 2016.