



Board of Commissioners of Cook County

118 North Clark Street
Chicago, IL

Legislation Text

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PROPOSED ORDINANCE AMENDMENT

UNIFORM PENALTIES, INTEREST AND PROCEDURES

BE IT ORDAINED, by the Cook County Board of Commissioners, that Chapter 34 - Finance, Article III. Uniform Penalties, Interest and Procedures, Sections 34-62 and 34-77 of the Cook County Code is hereby amended as Follows:

Sec. 34-62. - Definitions.

The following words, terms and phrases, when used in this division shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Department or Department of Revenue means the Cook County Department of Revenue.

Director or Director of Revenue means the Director of Revenue of the County.

Franchise fee means any cable television franchise fee payable to the County pursuant to Chapter 78, Article II, of this Code.

Hearing officer means an administrative law officer or administrative law judge appointed by the Director of the Department of Administrative Hearings, to conduct hearings and to make final determination regarding taxpayer or tax collector petitions and protests as to any issue arising under the provisions of this article or under any other ordinance that imposes a fee or tax administered by the Department.

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.

Processing Fee means all costs, incurred by the Department, associated with the Department's effort to search for or obtain information required to process incomplete or incorrect payment documents, remittance forms, tax returns, or other similar documents received from tax collectors, taxpayers or other County debtors.

Tax means any sum, other than interest, penalties or fines, payable pursuant to a tax ordinance administered by the Department.

Tax collector means any person required to collect and/or remit any tax payable to the Department or who chooses to collect any tax payable to the Department.

Tax ordinance means any ordinance passed by the County Board that imposes a fee or tax administered by the Department.

Tax remittance means all tax monies collected from taxpayers by a tax collector which are required to be paid to the Department.

Taxpayer means any person required to pay any tax and upon whom the legal incidence of the tax is placed.

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Sec. 34-77. - Statute of limitations.

(a) Except as otherwise provided in Subsections (b), (c), and (d) of this section, the Director shall not issue any notice of tax determination and assessment for any period more than seven years after the end of the calendar year in which the return for the period was filed with the Department or the end of the calendar year in which the return for the period was due, whichever is later.

(b) No statute of limitations applies if:

(1) A fraudulent tax return or remittance return was filed;

(2) No tax return or remittance return was filed;

(3) No tax payment or tax remittance was paid or if a payment or remittance was made, the amount paid or remitted was less than 75 percent of the tax due; or

(4) The person agrees to waive the applicable statute of limitations.

(c) If for any tax, during any seven-year period for which the Director may issue a notice of tax determination and assessment, the tax paid or remitted was less than 75 percent of the tax due for that period, no statute of limitations applies to that tax and the Director may issue a notice of tax determination and assessment for any and all past periods.

(d) If an amended return was filed for any tax period, the seven-year period shall commence at the end of the calendar year in which the amended return was filed. ~~However, the Department shall not issue a notice of tax determination more than six years after the original return was filed.~~

(e) This time limitation on the issuance of notices of tax determination and assessment shall apply only to returns filed or payments due after April 1, 1993.

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