



# Board of Commissioners of Cook County

118 North Clark Street  
Chicago, IL

## Legislation Details (With Text)

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<b>File #:</b>	14-6400	<b>Version:</b>	1	<b>Name:</b>	PROPOSED ORDINANCE AMENDMENT Department of Revenue
<b>Type:</b>	Ordinance Amendment	<b>Status:</b>			Approved
<b>File created:</b>	11/3/2014	<b>In control:</b>			Finance Committee
<b>On agenda:</b>	11/19/2014	<b>Final action:</b>			12/17/2014
<b>Title:</b>	PROPOSED ORDINANCE AMENDMENT				

### DEPARTMENT OF REVENUE

BE IT ORDAINED, by the Cook County Board of Commissioners, that Chapter 2, Administration, Article V, Departments and Similar Agencies, Division III, Bureau of Finance, Subdivision III, Department of Revenue, Section 2-434 of the Cook County Code is hereby amended as Follows:

### SUBDIVISION III. 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 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 franchise 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.
- (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 among the citizens of 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 so that necessary adjustment and corresponding changes may be made.

(12) To assess a fee on payments made by credit card. The fee shall be the actual amount charged to the County by the credit card company for those transactions. The Director of Revenue shall post a notice setting forth the amount of the fee at all places where credit card payments are accepted. To implement various tax payment methods as approved by the Department, including acceptance of payments made by credit card.

(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).

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

**Sponsors:** TONI PRECKWINKLE (President), JOHN P. DALEY

**Indexes:**

**Code sections:**

**Attachments:**

Date	Ver.	Action By	Action	Result
12/17/2014	1	Board of Commissioners	approve	Pass
12/17/2014	1	Finance Committee	recommend for approval	Pass
11/19/2014	1	Board of Commissioners	waive the rules	Pass
11/19/2014	1	Board of Commissioners	refer	Pass

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