



# Board of Commissioners of Cook County

118 North Clark Street  
Chicago, IL

## Legislation Details

**File #:** 15-5311      **Version:** 1      **Name:** Retailers' Occupation Tax  
**Type:** Ordinance Amendment      **Status:** Filed  
**File created:** 9/3/2015      **In control:** Finance Committee  
**On agenda:** 9/9/2015      **Final action:** 11/21/2018  
**Title:** PROPOSED ORDINANCE AMENDMENT

### COOK COUNTY RETAILERS' OCCUPATION TAX

BE IT ORDAINED, by the President and the Cook County Board of Commissioners that Chapter 74, TAXATION, Article IV. - RETAILERS' OCCUPATION TAX, Sections 74-150 through 74-152 be amended as follows:

#### ARTICLE IV. - RETAILERS' OCCUPATION TAX

Sec. 74-150. - Short title.

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

Sec. 74-151. - Imposed.

As authorized by 55 ILCS 5/5-1006 (home rule county retailers' occupation tax law), a tax is imposed Countywide upon all persons in the County engaged in the business of selling tangible personal property at retail, 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%) for the period of January 1, 2013 through December 31, 2015; one and three-quarters percent (1.75%) for the period of January 1, 2016 through December 31, 2016; one and one-quarter percent (1.25%) for the period of January 1, 2017 through December 31, 2017; and three-quarters percent (0.75%) thereafter of the gross receipts from such sales made in the course of such business. The tax shall be paid in the manner provided in such statute.

Sec. 74-152. - 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, 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. 74-153-74-189. - Reserved.

Effective date: This ordinance shall be in effect immediately upon , except that the rate increase in Section 74-151 shall not take effect until January 1, 2016...end

**Sponsors:** JOHN A. FRITCHEY, RICHARD R. BOYKIN, TIMOTHY O. SCHNEIDER, LARRY SUFFREDIN

**Indexes:**

**Code sections:**

**Attachments:**

Date	Ver.	Action By	Action	Result
11/21/2018	1	Board of Commissioners	receive and file	
10/28/2015	1	Finance Committee		
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9/9/2015	1	Board of Commissioners	refer	Pass