# Legislation Details

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| **File #:** | 16-1942 **Version:** 2 | **Name:** | FEMININE HYGEINE EXEMPTION |
| **Type:** | Ordinance Amendment | **Status:** | Approved |
| **File created:** | 2/29/2016 | **In control:** | Finance Committee |
| **On agenda:** | 3/2/2016 | **Final action:** | 3/23/2016 |

**Title:** PROPOSED ORDINANCE AMENDMENT

FEMININE HYGEINE EXEMPTION

WHEREAS, the 1970 Illinois Constitution, Article VII, Section 6 designates Cook County as a Home Rule Unit of Government; and

WHEREAS, Cook County may exercise powers and perform functions as they relate to government, including the authority to regulate for the protection of the public health, safety, morals and welfare; and including the power to tax; and

WHEREAS, Feminine hygiene products, such as tampons and sanitary napkins are a genuine necessity for the women of Cook County which merit exemption from the Cook County Retailers' Occupation Tax; and

WHEREAS, the Illinois Department of Revenue currently classifies tampons and sanitary napkins as "grooming and hygiene" products which are subject to the County's current sales tax; and

WHEREAS, the City Council of the City of Chicago currently has pending legislation to exempt these products from its own sales tax; and

WHEREAS, legislation is currently pending, or has already been adopted in several States to exempt such products from their respective State Sales Taxes; and

WHEREAS, Cook County desires to exempt these items from its Retailers' Occupation Tax;

NOW THEREFORE, BE IT ORDAINED, by the Cook County Board of Commissioners, that Chapter 74 - Taxation, Article IV - Retailers' Occupation Tax, Sec. 74-153 of the Cook County Code be amended as follows:

ARTICLE IV. - RETAILERS' OCCUPATION TAX

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Sec. 74-153 - Items Used for Feminine Hygiene Exempted

The tax imposed in Section 74-151 shall not be imposed upon sales of the following items:

(a) Goods commonly sold at retail for the purpose of the collection and/or absorption, for disposal of menstrual fluid including, but not limited to: tampons; daily liners; sanitary napkins; and disposable and reusable menstruation cups.

Effective date: This ordinance shall be in effect immediately take effect January 1, 2017.

**Sponsors:** RICHARD R. BOYKIN, DEBORAH SIMS, LUIS ARROYO JR, JERRY BUTLER, JOHN P. DALEY, JOHN A. FRITCHEY, GREGG GOSLIN, STANLEY MOORE, TONI PRECKWINKLE (President), PETER N. SILVESTRI, ROBERT STEELE, LARRY SUFFREDIN, JEFFREY R. TOBOLSKI



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**Indexes:**

**Code sections:**

**Attachments:**

| Date | Ver. | Action By | Action | Result |
|---|---|---|---|---|
| 3/23/2016 | 1 | Board of Commissioners | approve as substituted | Pass |
| 3/23/2016 | 1 | Finance Committee | accept as substituted | Pass |
| 3/23/2016 | 1 | Finance Committee | recommend for approval as substituted | Pass |
| 3/2/2016 | 1 | Board of Commissioners | refer | Pass |



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