# Legislation Details (With Text)

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| **File #:** | 16-1372 | **Version:** | 2 | **Name:** | GASOLINE AND DIESEL FUEL TAX (Books and records, Municipality and township tax rebate, Rulemaking) |
| **Type:** | Ordinance Amendment | | | **Status:** | Approved |
| **File created:** | 1/26/2016 | | | **In control:** | Finance Committee |
| **On agenda:** | 4/13/2016 | | | **Final action:** | 5/11/2016 |
| **Title:** | PROPOSED SUBSTITUTE TO FILE 16-1372 | | | | |

Sponsored by: TONI PRECKWINKLE, President, Cook County Board of Commissioners

PROPOSED ORDINANCE AMENDMENT

GASOLINE AND DIESEL FUEL TAX

NOW THEREFORE BE IT ORDAINED, by the Cook County Board of Commissioners that Chapter 74 - Taxation, Article XII. Gasoline and Diesel Fuel Tax, Sections 74-477, 74-479 and 74-482 be amended as follows:

ARTICLE XII. - GASOLINE AND DIESEL FUEL TAX

Sec. 74-477. - Books and records.

Every gas distributor and retailer dealer as defined in this Article, shall keep accurate books and records of its beginning inventory, purchases, sales and ending inventory including original source documents and books of entry denoting the transactions that gave rise, or may have given rise, to any tax liability, exemption or deduction or defense to liability. Books and records and other papers relating to transactions which occurred during any period with respect to which the Department is authorized to issue notices of tax liability as provided in Chapter 34, Article III, Uniform Penalties, Interest and Procedures Ordinance shall be preserved until the expiration of such period unless the Department, in writing, authorizes their destruction or disposal prior to such expiration. All those books and records shall be kept in the English language and, at all times during business hours, shall be subject to and available for inspection or copying by the Department.

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Sec. 74-479. - Municipality and township tax rebate.

Any municipality or township with its primary administrative office located in the County shall be entitled to a tax rebate. Such rebate shall be paid on an annual basis. Claims for such reimbursement must be made within six months from the end of each calendar year, upon forms prescribed by the Department, and shall only address purchases made in the previous calendar year. The Department shall determine the proof required to substantiate the rebate by rule.

Sec. 74-480. - Tax rebate late filing penalty.

Any request for gas tax rebate received by the Department, postmarked or physically received after the due date, June 30 of the year following the calendar year for which the tax rebate is being requested, but before December 31 of the year following the calendar year for which the tax rebate is being requested, shall be assessed a penalty equal to ten percent of the total amount of the tax rebate due or owed by the Department to the municipality or township. The Department will deny as untimely any request for gas tax rebate received by the Department after December 31 of the year immediately following the calendar year for which the tax rebate is being requested.

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Sec. 74-482. - Rulemaking.

(a) The Department shall prescribe reasonable rules, definitions, and regulations necessary to carry out the duties imposed upon it by this Article. Such rules, definitions, and regulations shall include, but not be limited to, reasonable procedures consistent with existing practices of distributors, suppliers and retail dealers for collection and remittance of the tax herein levied upon the purchaser of gasoline or diesel fuel.

(b) The Department may appoint distributors or suppliers and any other person within or without the County as agents for the tax levied in this Article. The Department is hereby authorized to grant a commission not exceeding one-half of one percent of the tax due to the County to such agent for services rendered in connection with the tax levied in this Article, provided the tax is remitted, in full, by the due date.

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

**Sponsors:** TONI PRECKWINKLE (President)

**Indexes:**

**Code sections:**

**Attachments:**

| Date | Ver. | Action By | Action | Result |
|---|---|---|---|---|
| 5/11/2016 | 2 | Board of Commissioners | approve as substituted | Pass |
| 5/11/2016 | 1 | Finance Committee | waive the rules | Pass |
| 5/11/2016 | 1 | Finance Committee | recommend for approval as substituted | Pass |
| 5/11/2016 | 1 | Finance Committee | accept as substituted | Pass |
| 4/13/2016 | 1 | Board of Commissioners | refer | Pass |

**PROPOSED SUBSTITUTE TO FILE 16-1372**

**Sponsored by:** TONI PRECKWINKLE, President, Cook County Board of Commissioners

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