



# Board of Commissioners of Cook County

118 North Clark Street  
Chicago, IL

## Legislation Details

**File #:** 19-5629      **Version:** 1      **Name:** PARKING LOT AND GARAGE OPERATIONS TAX  
**Type:** Ordinance Amendment      **Status:** Approved  
**File created:** 9/16/2019      **In control:** Finance Committee  
**On agenda:** 9/26/2019      **Final action:** 10/24/2019  
**Title:** PROPOSED ORDINANCE AMENDMENT

### ARTICLE XIII. - PARKING LOT AND GARAGE OPERATIONS TAX

BE IT ORDAINED, by the Cook County Board of Commissioners, Chapter 74 - Taxation, Article XIII - Parking Lot and Garage Operations Tax, Section 74-512(d)(2) is hereby amended as follows:

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Sec. 74-512. - Tax imposed.

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(d) Tax rates effective September 1, 2013.

(1) A tax upon the use or privilege of parking a motor vehicle in or upon parking lots or garages, except for parking lots and garages in subsection (2), is hereby imposed at the rate of six percent of the charge or fee paid for parking for a 24-hour period or less and nine percent of the charge or fee paid for parking for a weekly or monthly period. This tax shall not apply if the charge or fee paid for parking in such parking lots or garages does not exceed \$2.00 for a 24-hour period or less, \$10.00 for a weekly period or \$40.00 for a monthly period.

(2) A tax upon the use and privilege of parking a motor vehicle in or upon parking lots or garages owned by municipalities with populations of 250,000 inhabitants or less is hereby imposed at the rate of six percent of the charge or fee paid for parking for a 24-hour period or less and nine percent of the charge or fee paid for parking for a weekly or monthly period. This tax shall not apply if the charge or fee paid for parking in such parking lots or garages does not exceed \$3.00 \$4.00 for a 24-hour period or less, \$15.00 for a weekly period or \$60.00 for a monthly period.

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Effective date: This ordinance shall be in effect immediately upon adoption November 1, 2019

**Sponsors:** KEVIN B. MORRISON, LARRY SUFFREDIN

**Indexes:**

**Code sections:**

**Attachments:**

Date	Ver.	Action By	Action	Result
10/24/2019	1	Board of Commissioners	approve as amended	Pass
10/23/2019	1	Finance Committee		
10/23/2019	1	Finance Committee		
10/23/2019	1	Finance Committee		

9/26/2019	1	Board of Commissioners	refer	Pass
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