



# Board of Commissioners of Cook County

118 North Clark Street  
Chicago, IL

## Legislation Text

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**File #:** 16-1942, **Version:** 2

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### 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.