

**20-2507**  
**ORDINANCE**

**WHEEL TAX**

**BE IT ORDAINED**, by the Cook County Board of Commissioners, that Chapter 74 - Taxation, Article XIV. Wheel Tax, Sections 74-550 *et seq.* of the Cook County Code are hereby amended as Follows:

Sec. 74-550. - Short title.

This Article shall be known and may be cited as the "Cook County Wheel Tax on Vehicles Ordinance".

Sec. 74-551. - Definitions.

For the purposes of this Article the following terms are defined as follows:

*Antique motor vehicle* means (1) a motor vehicle that is more than 25 years old, or a bona fide replica thereof, which is driven exclusively to and from antique shows, exhibitions or demonstrations, or for servicing, or (2) a fire-fighting vehicle that is more than 20 years old, which is used exclusively for exhibition, if such motor vehicle or bona fide replica thereof or fire-fighting vehicle is properly licensed as an antique vehicle by the State of Illinois, as evidenced by a current Antique Vehicle ("AV") license plate.

*Bus* means a motor vehicle designed for carrying more than ten passengers and used for the transportation of persons.

*Entity* means any individual, corporation, Limited Liability Corporation, organization, government, governmental subdivision or agency, business trust, estate, trust, partnership, association and any other legal entity.

*Larger passenger automobile* means a passenger automobile with a curb weight of at least 4,500 pounds, as determined by the vehicle's manufacturer. Ambulances and hearses of more than 35 horsepower are incorporated in the definition of larger passenger automobile.

*Moped* means a vehicle capable of being powered by either the muscular power of man or as a motor vehicle at the discretion of the operator. For the purpose of licensing, a moped shall be licensed as a motor vehicle.

*Motor truck* means a motor vehicle designed, used or maintained primarily for the transportation of property.

*Motor vehicle* means any vehicle including motor bicycle or motor tricycle propelled otherwise than by the muscular power of man or animal, except such as run on rails or tracks.

*Motorcycle* means a motor vehicle with motive power having a seat or saddle for the use of the rider and designed to travel on not more than three wheels in contact with the ground. The term motorcycle includes, but is not limited to, motor bicycles, motor tricycles, motor scooters and mopeds.

*Owner* includes a lessee, licensee, or bailee of a vehicle having the exclusive use thereof, under a lease or other similar contractual agreement for a period of not less than 30 days.

*Recreational vehicle* means every motor vehicle originally designed or permanently converted and used for living quarters or for human habitation, a motor home, and not used as a commercial motor vehicle.

*Residing within the unincorporated area of Cook County* means owning, leasing, or otherwise the controlling of property or a place of business wherein motor vehicles, trailers, or semitrailers are stored, repaired, serviced, loaded or unloaded within the unincorporated area of Cook County in connection with such business.

*Semitrailer* means a vehicle designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that some part of its weight and that its load rests upon or is carried by another vehicle.

*Smaller passenger automobile* means a passenger automobile with a curb weight of less than 4,500 pounds, as determined by the vehicle's manufacturer.

*Tractor* means any motor vehicle designed and used primarily for drawing other vehicles and not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

*Trailer* means a vehicle designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that no part of its weight rests upon the towing vehicle.

*Vehicle* means every device in, upon or by which any person or property is or may be transported or drawn upon a street, except devices moved by human power or used exclusively upon stationary rails or tracks.

Sec. 74-552. - License requirement.

Except as otherwise provided in subsection 74-554, it shall be unlawful (1) for any vehicle owner ~~residing within the unincorporated area of Cook County, or any vehicle owner~~ who registers a vehicle to an address in unincorporated Cook County, to own, possess, use, or to cause or permit any of his agents, employees, lessees or bailees to use any vehicle upon the public ways or upon any Cook County owned property within the unincorporated area of Cook County, unless such vehicle be licensed as hereinafter provided; or (2) for any person to operate upon the public ways or upon any Cook County owned property within the unincorporated area of Cook County any vehicle requiring a wheel tax license under this Article, unless such vehicle is licensed as hereinafter provided. The operator of any such vehicle shall be subject to the same penalties that apply to the owner of the vehicle for violation of this Section. There shall be a presumption that any vehicle parked in any public parking lot or garage, as defined in Section 74-511, or parking lot open to pedestrian traffic used the public ways to arrive at its location.

Sec. 74-553. - Application.

- (a) Any person purchasing a license for any registered vehicle shall file an application with the Department of Revenue in the Bureau of Finance, or other entity designated by the Director of the Department to accept applications on the Department's behalf, upon a paper or electronic form provided therefore, which shall set forth the designated vehicle code, name and address of the applicant, current State of Illinois driver's license, state identification card or equivalent identification card, a description of the vehicle for which the license is desired, including, but not limited to, the vehicle's make and model, year, weight and vehicle identification number (VIN), and license plate number the place where the same is to be kept when not in use, the number and kinds of other vehicles kept by the said applicant at such place, for what purpose the vehicle is to be used, and such other information as may be prescribed.
- (b) Any person purchasing a license for a newly acquired vehicle must provide a current State of Illinois registration along with a current State of Illinois driver's license, state identification card or equivalent identification card, a Bill of Sale from a registered dealer, a validated Illinois ST-556 form, a validated Illinois RUT-25 form, or a validated Illinois RUT-50 form to prove the vehicle is registered to that person.

Sec. 74-554. - Senior and no-fee licenses.

Vehicles exempt from the wheel tax are listed below. Any person who receives a notice from the Department must provide the required documentation to prove they qualify for the exemption. Unless otherwise stated in this Section, once the Department determines a vehicle is exempt, annual renewal for said vehicle is not required.

(a) *Seniors.* All vehicles owned by a person who can provide a valid State of Illinois driver's license, state identification card or equivalent identification card proving he/she is 65 years of age or older on or before July 1 of the license year.

(b) *No-fee.*

- (1) All vehicles owned and operated upon the public ways of the unincorporated area of Cook County by the United States Government or any agency thereof, or by the State of Illinois or any department thereof, or by any political subdivision, public or municipal corporation of the State of Illinois or any department or other agency of such corporation, or by a nonprofit organization as defined by Section 501(c)(3) of the Internal Revenue Code, as amended, such as the American Red Cross, and all buses owned and operated by churches in conjunction with the authorized activities of said institutions under Section 3-616 of the Illinois Vehicle Code.
- (2) Vehicles owned by a person with permanent disabilities and registered with the State of Illinois under 625 ILCS 5/3-616. Proof of disability, such as a current State of Illinois driver's license, state identification card or equivalent identification card classifying the owner as disabled or a Disabilities Certification validated by the State of Illinois, must be provided to qualify. A person who becomes disabled in the middle of a license period will not be eligible for exemption until the beginning of the following license period.
- (3) Vehicles owned by a disabled veteran, who has provided proof of a disability connected to service in the United States military, shall be exempt from this tax. Proof of such status along with a valid State of Illinois driver's license, state identification card or equivalent identification card must be provided to qualify. A person who becomes a disabled veteran in the middle of a license period will not be eligible for exemption until the beginning of the following license period.
- (4) Vehicles owned by a person who, on July 1 of the license year, is on active U.S. military duty stationed outside of Illinois. Proof of deployment status along with a valid State of Illinois driver's license, state identification card or equivalent identification card must be provided to qualify. These licenses must be renewed annually, and the documentation listed above must be provided for each renewal year.
- (5) Apportionable vehicles registered with the State of Illinois pursuant to 625 ILCS 5/3-402.1. These licenses must be renewed annually, and proof of apportionable status along with a valid State of Illinois driver's license, state identification card or equivalent identification card must be provided for each renewal year. Except as otherwise provided in this Article, trailers that can be attached to apportionable vehicles but are not apportionable themselves are required to be licensed under this Article.
- (6) Vehicles owned by an active law enforcement officer who resides outside of unincorporated Cook County but registers his/her vehicle to a location within unincorporated Cook County for job related purposes. Proof of active law enforcement officer status; ~~current residential address~~, and a valid State of Illinois driver's license, state identification card or equivalent identification card must be provided each year to qualify for this exemption. ~~The exemption does not apply if the active law enforcement officer resides at a location within unincorporated Cook County.~~

Sec. 74-555. - License fees.

Annual license fees shall be as set out in Section 32-1.

- (a) A self-propelled vehicle operated as a tractor and one semi-trailer shall be considered as one vehicle in computing the license fees, and no additional license fee shall be required for the semi-trailer so used.
- (b) The owner of each vehicle who has elected to pay a mileage tax to the State of Illinois shall be required to be licensed as this Article provides.
- (c) A semi-trailer used with any device for attaching it to a motor vehicle, a trailer or other semi-trailer, shall be licensed as a trailer.
- (d) All equipment mounted on wheels for transportation and attached to any motor vehicle or leading semi-trailer or trailer, using the public ways of the unincorporated area of Cook County, shall be licensed hereunder as trailers.
- (e) Except in the case of a license transfer pursuant to Section 74-558, if any vehicle has been purchased or lawfully acquired by the applicant on or after January 1 of any current single year license period, the fee to be paid shall be a sum equal to one-half of the annual license fee, specified in Section 32-1, as a license fee for the balance of such year. Before any applicant shall be entitled to a prorated license as provided for in this Section, the applicant shall furnish an affidavit in a form satisfactory to the Department stating that the vehicle for which the license is applied for was purchased or otherwise obtained by the applicant on or after January 1 of the current year, and shall exhibit to the Department a current State of Illinois driver's license, state identification card or equivalent identification card, and valid proof of the vehicle purchase date by providing the bill of sale from a registered dealer, a validated Illinois ST-556, a validated Illinois RUT-25, or a validated Illinois RUT-50 covering the vehicle for which the license is sought.
- (f) ~~Provided the applicant can establish, per the requirements set forth in Section 74-557(e) of this Article, that they took up residency within the unincorporated area of Cook County on or after January 1 of any current single license period, the fee to be paid shall be equal to one-half of the annual license fee, specified in Section 32-1, as a license fee for the balance of the such license year.~~
- ~~(g)~~(f) Annual license fees collected by an entity designated by the Director of the Department to collect license fees on behalf of the Department shall be remitted back to the Department.

Sec. 74-556. - Effective dates.

This Article shall be effective on June 1, 2019, and thereafter.

Sec. 74-557. - Annual license.

- (a) The Department of Revenue shall make wheel tax licenses available for an annual period. If provided for in duly promulgated rules and regulations, the Department may offer applicants the option of purchasing a license for a two-year period
- (b) Annual licenses must be purchased for each registered vehicle by July 1 of each license year. Said licenses shall be valid until June 30 in the following year. Vehicle stickers purchased for the 2018-2019 tax year shall remain on vehicles until July 1, 2019. Due to the COVID-19 pandemic, the 2019-2020 license year is extended through August 31, 2020. The 2020-2021 license year will be from September 1, 2020 to June 30, 2021. The 2020-2021 license must be purchased for each registered vehicle by September 1, 2020.

- (c) Within 30 days of ~~taking up residence~~ registering a vehicle to an address within the unincorporated area of Cook County, a vehicle license must be purchased by the registered owner. In addition to completing the registration application, the registered owner must provide the vehicle registration document to prove the date of registration along with a current State of Illinois driver's license, state identification card, or equivalent identification card.~~Proof of recent residency registration must be provided in the form of a current lease, mortgage document, or deed of residential property that lists the date of residency. Applicant must also establish ownership by providing a current State of Illinois driver's license, state identification card or equivalent identification card, along with an official bill of sale from a registered dealer, a current State of Illinois Title of Registration, a validated Illinois ST-556, a validated Illinois RUT-25, or a validated Illinois RUT-50 displaying the owner's name, vehicle identification number, and make and model of the vehicle. This 30-day grace period does not apply if the owner is moving from one address in unincorporated Cook County to another address in unincorporated Cook County.~~
- (d) For any new or used vehicle purchased or acquired after July 1, a valid Cook County Vehicle License must be purchased within 30 days of the date of acquisition. Purchaser must provide proof of purchase date using one of the documents listed in subsection (c).~~-~~

Sec. 74-558. - Transfer.

Whenever the owner of any vehicle licensed under this Article, before the expiration of such license, sells or otherwise disposes of such vehicle or registers the vehicle to an address not located in unincorporated Cook County, and, within the same license year, registers thereafter ~~acquires~~ another vehicle, of the same license class, to an address in unincorporated Cook County, and desires to transfer the vehicle license originally issued for the previous vehicle ~~disposed of~~ to such newly acquired vehicle, such owner shall, within 30 days of vehicle purchase registration, make application to the Department, or other entity designated by the Director of the Department to act on the Department's behalf, for a transfer of said vehicle license to the newly purchased registered vehicle. Said application shall be made available by the Department in electronic or paper form, and all required information must be provided. Upon Department approval and payment of the proper license fee of \$20.00, the Department, or other entity designated by the Director of the Department to act on the Department's behalf, shall transfer said license to the newly acquired-registered vehicle.

Sec. 74-559. - Business vehicle identification.

It shall be unlawful for any person to use or to cause or permit any of a person's employees to use any motor vehicle, or other vehicle, in the transportation of property upon the public ways of the unincorporated area of Cook County unless such vehicle shall have the name and address of the owner thereof, and a serial number distinguishing said vehicle from any other vehicle controlled or used by the same person plainly painted, in the letters at least one and one-half inches in length, in a conspicuous place on the outside of such vehicle, provided that any such person using and operating in the unincorporated area of Cook County more than five such vehicles may cause such name and serial number to be painted on each vehicle as foresaid in letter not less than three inches in length and omit therefrom the address of such person. Provided, further, that in event such vehicle is used or operated continuously by a lessee or bailee or other person having complete control over such vehicle, instead of the owner thereof, the name, address, and serial number or name and serial number, as the case may be, of such lessee, bailee or other person using and operating said vehicle may be used as if the person were the owner thereof. Such name, address, and serial number, or name and serial number, as the case may be, shall be kept so painted, plainly and distinctly, at all times while such vehicle is in use on the public ways of the unincorporated area of Cook County. This Section shall not be construed as applying to any motor vehicle, or other vehicle which is used exclusively for noncommercial purposes.

Sec. 74-560. - Enforcement.

- (a) There shall be a presumption that a vehicle in a location that is accessible only from the public way has been used upon the public way to arrive at such location.
- (b) The Department of Revenue and the Cook County Sheriff's Police are hereby authorized to issue citations or violation notices to any vehicle registered to an address in unincorporated Cook County that has not purchased a Cook County vehicle license and, furthermore, agents of the Department of Revenue and officers of the Cook County Sheriff's Police shall have the authority to enter the following places for purposes of ascertaining whether vehicles parked therein are in compliance with this Article and issue citations accordingly:
  - (1) Any parking lot that is open to pedestrian traffic.
  - (2) Any public parking garage.

Nothing in this Section authorizes any officer to force, break, or remove any lock or door in order to gain entry to any of the foregoing places.

Sec. 74-561. - Fees and penalties.

- (a) *Late fee.* Any owner subject to this tax who purchases a license within the first 30 calendar days after July 1 or other due date as defined in Section 74-557(b) or (c), shall pay a late fee equal to or of \$25.00. Any owner subject to this tax who purchases a license more than 30 calendar days after July 1 or other due date as defined in Section 74-557(b) or (c), shall pay a late fee equal to the amount due for the license fee but not less than \$25.00 per license, whichever is more.
- (b) *Interest.* The interest provisions of Section 34-67 of the Cook County Code of Ordinances are inapplicable to late purchases of wheel tax licenses.
- (c) *[Penalties.]* Any person determined to have violated this Article, as amended, shall be subject to a fine of \$50.00 for the first offense, and a fine of \$100.00 for the second and each subsequent offense. A separate and distinct offense shall be regarded as committed each day upon which said person shall continue any such violation or permit any such violation to exist after notification thereof. It shall be deemed a violation of this Article for any person to fail to provide any documentation required by this Article or knowingly furnish false or inaccurate information to the Department or any entity designated by the Director of the Department to act on behalf of the Department. Criminal prosecution pursuant to this Article shall in no way bar the right of the County to institute civil proceedings to recover delinquent taxes, interest and penalty due and owing as well as costs incurred for such proceeding.

~~Notwithstanding any other provision of this chapter, a person who resides in the unincorporated area of Cook County, registers his/her/its vehicle at a location outside of the unincorporated area of Cook County and fails to pay the license fee imposed by this Article, shall be fined \$500.00 for the first offense and \$1,000.00 for the second and all subsequent offenses.~~

- (d) *Remittance of penalty fees.* Penalty fees collected by an entity designated by the Director of the Department to act on behalf of the Department shall be remitted back to the Department.

Sec. 74-562. - Tax additional.

The tax imposed in this Article is in addition to all other taxes imposed by the County, the State or any municipal corporation or political subdivision thereof.

Sec. 74-563. - Rules and regulations.

The Department of Revenue is authorized to adopt, promulgate and enforce rules and regulations pertaining to the interpretation, collection, administration, and enforcement of this article.

Secs. 74-564-74-579. - Reserved.

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

Approved: May 21, 2020