

**11-O-108  
ORDINANCE**

**Sponsored by**

**THE HONORABLE TONI PRECKWINKLE, PRESIDENT, JOHN P. DALEY  
JESUS G. GARCIA, AND ROBERT B. STEELE, COUNTY COMMISSIONERS**

**USE TAX AMENDMENT**

**WHEREAS**, the County of Cook is a home rule unit of local government pursuant to Article VII, section 6(a) of the 1970 Illinois Constitution; and

**WHEREAS**, pursuant to the County's home rule powers, the Cook County Board of Commissioners on May 4, 1992, adopted an Ordinance to provide a tax on the sale and use of tangible personal property that is licensed or registered with the State of Illinois; and

**WHEREAS**, the use tax associated with such tangible personal property does not sufficiently address the costs associated with roads and highways in certain parts of Cook County, and the provision of public health and safety services for all of Cook County;

**NOW, THEREFORE, BE IT ORDAINED**, by the Cook County Board of Commissioners that Chapter 74 Taxation, Article VII Use Tax, Section 74-272 of the Cook County Code of Ordinances be hereby amended as follows:

**Sec. 74-272. Tax imposed, tax rate; collection; purchaser; and tax collector.**

(a) *Tax imposed on user.* The tax imposed by this article and the obligation to pay the same is upon the user, as described in this article.

(b) *Tax Rate.* Except as provide in Section 74-273, a tax is imposed at the rate of one percent on the selling price of tangible personal property, purchased through a sale at retail, which is titled or registered with an agency of the State of Illinois at location inside Cook County.

(c) *Collection; remittance; sales receipt.* The tax imposed by this article shall be collected from the purchaser by the tax collector as defined by Section 74-271, and remitted to the Department as provided in this article. The tax imposed by this article shall, when collected, be stated as a distinct item separate and apart from the selling price of tangible personal property; and, the tax collector when collecting the tax shall give to the purchaser a receipt for such tax in the manner and form prescribed by the Department. Such receipt shall be sufficient to relieve the purchaser from further liability for the tax to which such receipt may refer.

(d) *Tax paid by Purchaser.* Except as provided in Section 74-277, the purchaser shall pay the tax imposed by this article to the tax collector.

(e) *Tax Collector liable.* The tax collector shall be liable to the County for the amount of tax that it is required to collect; and, shall collect the tax from purchasers by adding the tax to the selling price of tangible personal property, when sold for use in the County, in the manner prescribed by this article and the Department. If any retailer in collecting the amount which purports to constitute use taxes measured by receipts from sales which are subject to tax under this article, collects more from the purchaser than the actual use tax liability on the transaction, the purchaser shall have a legal right to claim a refund of such amount from such retailer. However, if such amount is not refunded to the purchaser for any reason, the retailer is liable to pay such amount to the Department.

**Effective Date:** This Ordinance Amendment shall be effective on the 30th day following passage.

Approved and adopted this 15th day of November 2011.

TONI PRECKWINKLE, President  
Cook County Board of Commissioners

Attest: DAVID ORR, County Clerk