

**13-O-51  
ORDINANCE**

**Sponsored by**

**THE HONORABLE LARRY SUFFREDIN, JERRY BUTLER, EARLEAN COLLINS,  
JOHN P. DALEY, BRIDGET GAINER, JESUS G. GARCIA,  
ELIZABETH “LIZ” DOODY GORMAN, GREGG GOSLIN, STANLEY MOORE,  
JOAN PATRICIA MURPHY, EDWIN REYES, TIMOTHY O. SCHNEIDER,  
PETER N. SILVESTRI, DEBORAH SIMS, ROBERT STEELE AND JEFFREY R. TOBOLSKI  
COUNTY COMMISSIONERS**

**AN AMENDMENT TO THE COOK COUNTY USE TAX  
ON NON-RETAILER TRANSFERS OF MOTOR VEHICLES**

**NOW THEREFORE BE IT ORDAINED**, by the Cook County Board of Commissioners that Chapter 74 Taxation, Article XVII Cook County Use Tax on Non-Retailer Transfers of Motor Vehicles, Section 74-597. Exemptions of the Cook County Code is hereby amended as follows:

**Sec. 74-597. Tax imposed and tax rate.**

(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.

- (1) Except as otherwise provided by this chapter, a tax is imposed upon the privilege of using in the County any motor vehicle that is acquired by purchase, gift or transfer. The ultimate incidence of and obligation for payment of the tax is on the person that acquires the motor vehicle by purchase, gift or transfer.
- (2) Notwithstanding Subsection (a)1 of this section, the tax shall not apply if the motor vehicle is purchased at retail from a retailer and the purchaser is required to pay Use Tax per Article VII [of this chapter] of the County's Code.

(b) Nothing in this article shall be construed to impose a tax upon any business or activity which, under the constitutions of the United States and the State of Illinois, may not be made the subject of taxation by the County.

(c) Tax rate on motor vehicles through July 31, 2013. A use tax at the following rates is hereby imposed on the non-retailer transfers of motor vehicles in Cook County through July 31, 2013.

Age of Motor Vehicle	Tax Due
5 years or newer	\$225.00
6 to 10 years	\$200.00
11 or older	\$175.00

The rate of the use tax imposed shall be reduced to \$25.00 regardless of the age of each motor vehicle acquired from a non-retailer under the following circumstances:

- (1) The transferee or purchaser is the spouse, mother, father, brother, sister or child of the transferor and proof of family relationship is established;
- (2) The transfer is a gift to a beneficiary in the administration of an estate and the beneficiary is not a surviving spouse;
- (3) The motor vehicle has been taxed pursuant to the Illinois Retailers' Occupation Tax Act, 35 ILCS 120/1 et seq., as amended, or the Illinois Use Tax Act or any other state retailers' occupation tax, sales tax or use tax and the motor vehicle is transferred in connection with the organization, reorganization, dissolution or partial liquidation of an incorporated or unincorporated business provided that the beneficial ownership is not changed.

(d) Tax rate on motor vehicles effective August 1, 2013. A use tax at the following rates is hereby imposed on the non-retailer transfers of motor vehicles other than motorcycles.

Age of Motor Vehicle	Tax Due
3 years or newer	\$225.00
4 to 8 years	\$175.00
9 years or older	\$90.00

The rate of the use tax imposed shall be reduced to \$25.00 regardless of the age of each motor vehicle acquired from a non-retailer under the following circumstances:

- (1) The transferee or purchaser is the spouse, mother, father, brother, sister or child of the transferor and proof of family relationship is established;
- (2) The transfer is a gift to a beneficiary in the administration of an estate and the beneficiary is not a surviving spouse;
- (3) The motor vehicle has been taxed pursuant to the Illinois Retailers' Occupation Tax Act, 35 ILCS 120/1 et seq., as amended, or the Illinois Use Tax Act or any other state retailers' occupation tax, sales tax or use tax and the motor vehicle is transferred in connection with the organization, reorganization, dissolution or partial liquidation of an incorporated or unincorporated business provided that the beneficial ownership is not changed.
- (4) The motor vehicle was purchased by an individual who can document in a manner proscribed by the Director that he or she:
  - (iii) currently receives Social Security Disability; or
  - (iv) currently receives Supplemental Security Income and is enrolled in a degree program, continuing education, job training program and/or employed.

(e) Tax rate on motorcycles effective August 1, 2013. The rate of the use tax imposed on the non-retailer transfer of motorcycles shall be \$90.00 for each non-retailer transfer. The rate of the tax

imposed on the non-retailer transfer of motorcycles shall be reduced to \$25.00 under the following circumstances:

- (1) The transferee or purchaser is the spouse, mother, father, brother, sister or child of the transferor and proof of family relationship is established;
- (2) The transfer is a gift to a beneficiary in the administration of an estate and the beneficiary is not a surviving spouse;
- (3) The motorcycle has been taxed pursuant to the Illinois Retailers' Occupation Tax Act, 35 ILCS 120/1 et seq., as amended, or the Illinois Use Tax Act or any other state retailers' occupation tax, sales tax or use tax and the motorcycle is transferred in connection with the organization, reorganization, dissolution or partial liquidation of an incorporated or unincorporated business provided that the beneficial ownership is not changed.

Approved and adopted this 2nd day of October 2013.

---

**TONI PRECKWINKLE**, President  
Cook County Board of Commissioners

(S E A L)

Attest:   
**DAVID ORR**, County Clerk