

**11-O-106  
ORDINANCE**

**Sponsored by**

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

**ALCOHOL BEVERAGE TAX**

**BE IT ORDAINED**, by the Cook County Board of Commissioners that Chapter 74 Taxation, Article IX Alcoholic Beverage Tax, Section 74-352 of the Cook County Code is hereby amended as follows:

**Sec. 74-352. Tax imposed.**

(a) A tax is hereby imposed on the retail sale in the County of all alcoholic beverages. Such tax is to be paid by the purchaser, and nothing in this article shall be construed to impose a tax upon the occupation of retail or wholesale alcoholic beverage dealers. This tax shall be levied according to the following schedule:

- (1) Alcoholic beverages other than beer, containing 14 percent or less alcohol by volume, a tax at the rate of \$0.24 per gallon or the pro rata portion thereof.
- (2) Alcoholic beverages containing more than 14 percent and less than 20 percent alcohol by volume, a tax at the rate of \$0.45 per gallon or the pro rata portion thereof.
- (3) Alcoholic beverages containing 20 percent or more alcohol by volume, a tax at the rate of \$2.50 per gallon or the pro rata portion thereof.
- (4) Beer, a tax at the rate of \$0.09 per gallon or the pro rata portion thereof.

(b) The ultimate incidence of and liability for payment of the tax levied in this article is to be borne by the consumer of the alcoholic beverages.

(c) It shall be deemed a violation of this article for a retail alcoholic beverage dealer to fail to include the tax imposed in this article in the sale price of the alcoholic beverage or to otherwise absorb such tax. The tax levied in this article shall be in addition to any and all other taxes.

(d) Except as provisions are made in this article for the collection of the tax levied in this article upon the sale of alcoholic beverages in the possession of retail dealers of alcoholic beverages on the effective date of the ordinance from which this article is derived, the tax levied in this article shall be collected by each wholesale dealer of alcoholic beverages who sells alcoholic beverages to a retail dealer of alcoholic beverages doing business in the County.

(e) Any wholesale alcoholic beverage dealer who shall pay the tax levied by this article to the Department shall collect the tax from any retail alcoholic beverage dealer to whom the sale of the alcoholic beverages is made, and any retail alcoholic beverage dealer shall in turn then collect the tax from the purchaser of the alcoholic beverages. The tax shall be paid to the person required to collect it as trustee for and on account of the County.

**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