



COOK COUNTY DEPARTMENT OF REVENUE

Home Rule Tax Changes for 2012

In November 2011, the Cook County Board of Commissioners passed the County's fiscal year 2012 budget. Per the budget the following tax rates and fees that are administered by the Cook County Department of Revenue were changed. In addition new taxes also were enacted as part of the budget, which the Department of Revenue will begin to administer in 2012. These changes and additions are as follows: *(Revised 12/28/2011)*

WHEEL TAX (Vehicle Stickers & Tags): A tax, paid by the purchase of a sticker, on any motor vehicle owner residing in unincorporated Cook County. **(Ordinance 11-O-110) Effective July 1, 2012 the new fees for vehicle stickers and tags will be as follows:**

| Type of Vehicle | License Type | New Fee |
|--|--------------|---------|
| Motor bicycles or motor tricycles | MB | \$50 |
| Smaller passenger vehicles with a curb weight under 4,500 pounds | XSV | \$80 |
| Larger passenger vehicles with a curb weight of at least 4,500 pounds | XLV | \$100 |
| Privately owned school buses | SB | \$30 |
| All noncommercial recreational trailers, including boat trailers, snowmobile trailers, horse trailers, camping trailers and other noncommercial, non-motorized recreational trailers | RT | \$60 |
| All commercial trailers regardless of gross weight in pounds of vehicle plus its maximum load | CT | \$150 |
| Trucks, Tractor-semitrailer and buses up to 10,000 lbs. | A | \$100 |
| Trucks, Tractor-semitrailer and buses between 10,001 to 20,000 lbs. | B | \$150 |
| Trucks, Tractor-semitrailer and buses between 20,001 to 36,000 lbs. (2 or more axles) | C | \$180 |
| Trucks, Tractor-semitrailer and buses between 36,001 to 50,000 lbs. (3 or more axles) | D | \$200 |
| Trucks, Tractor-semitrailer and buses between 50,001 to 75,000 lbs. (4 or more axles) | E | \$230 |
| Duplicate license for lost, stolen or mutilated licenses requires proof of payment | DP | \$40 |
| Transfer of license to another vehicle must be the same license class. | TR | \$20 |
| Vehicles owned by any government agencies, nonprofit organizations, churches, person with a disability, disabled veterans and/or persons over the age of 65. | NF | \$0 |

PARKING LOT & GARAGE OPERATIONS TAX: A tax imposed on the use and privilege of parking, for fee or charge, in or upon any parking lot or garage.

(Ordinance 11-O-105) Effective **January 1, 2012** Parking lots that are privately owned or owned by a municipality that has a population of greater than 250,000 will have the following tiers upon which a tax is levied:

| Parking Charge or Fee Time Period | Imposed by Operator | Rate |
|-----------------------------------|----------------------|---------|
| 24 hours or less | \$2.00 or less | \$ 0.00 |
| 24 hours or less | \$2.01 to \$4.99 | \$ 0.50 |
| 24 hours or less | \$5.00 to \$11.99 | \$ 0.75 |
| 24 hours or less | \$12.00 or more | \$ 1.00 |
| Weekly | \$10.00 or less | \$ 0.00 |
| Weekly | \$10.01 to \$24.99 | \$ 2.50 |
| Weekly | \$25.00 to \$59.99 | \$ 3.75 |
| Weekly | \$60.00 or more | \$ 5.00 |
| Monthly | \$40.00 or less | \$ 0.00 |
| Monthly | \$40.01 to \$99.99 | \$10.00 |
| Monthly | \$100.00 to \$239.99 | \$15.00 |
| Monthly | \$240.00 or more | \$20.00 |

(Ordinance 11-O-105) Effective **January 1, 2012** Parking lots that are owned by a municipality that has a population of less than 250,000 will have the following tiers upon which a tax is levied:

| Parking Charge or Fee Time Period | Imposed by Operator | Rate |
|-----------------------------------|----------------------|---------|
| 24 hours or less | \$3.00 or less | \$ 0.00 |
| 24 hours or less | \$3.01 to \$4.99 | \$ 0.50 |
| 24 hours or less | \$5.00 to \$11.99 | \$ 0.75 |
| 24 hours or less | \$12.00 or more | \$ 1.00 |
| Weekly | \$15.00 or less | \$ 0.00 |
| Weekly | \$15.01 to \$24.99 | \$ 2.50 |
| Weekly | \$25.00 to \$59.99 | \$ 3.75 |
| Weekly | \$60.00 or more | \$ 5.00 |
| Monthly | \$60.00 or less | \$ 0.00 |
| Monthly | \$60.01 to \$99.99 | \$10.00 |
| Monthly | \$100.00 to \$239.99 | \$15.00 |
| Monthly | \$240.00 or more | \$20.00 |

ALCOHOLIC BEVERAGE TAX: A tax on the retail sale of beer, wine, spirits, etc. (Ordinance 11-O-106) Effective **January 3, 2012** the new Alcohol Beverage tax rates are as follows:

| Categories | New Rates |
|---|---------------|
| 14% or less alcohol by volume | \$0.24/gallon |
| 14% and less than 20% alcohol by volume | \$0.45/gallon |

| Categories | New Rates |
|-------------------------------|---------------|
| 20% or more alcohol by volume | \$2.50/gallon |
| Beer | \$0.09/gallon |

TOBACCO TAX*: A tax on cigarettes and Other Tobacco Products possessed for sale. (Ordinance 11-O-107) Effective **March 1, 2012**, Cook County will begin levying a tax on Other Tobacco Products at the following rates:*

| Tobacco Product | Rate |
|-----------------|------------------|
| Little Cigars | \$0.05 per cigar |
| Large Cigars | \$0.25 per cigar |

| Tobacco Product | Rate |
|-------------------------------|------------------|
| Smokeless Tobacco (all types) | \$0.30 per ounce |
| Smoke Tobacco (all types) | \$0.30 per ounce |

Other Tobacco Products include, but is not limited to, any cigars, cheroots, stogies, periques, granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff or snuff flour, Cavendish, plug and twist tobacco, fine-cut and other chewing tobaccos, shorts, refuse scraps, clippings, cuttings, and sweeping of tobacco and other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise.

Large cigar means any roll of tobacco wrapped in leaf tobacco or any substance containing tobacco and weighing more than three pounds per thousand.

Little cigar means any roll of tobacco wrapped in leaf tobacco or any substance containing tobacco and not weighing more than three pound per thousand.

USE TAX ON TITLED PERSONAL PROPERTY: A tax on the retail sale of personal property registered or titled, with a state government agency, at a location inside Cook County. (Ordinance 11-O-108) Effective **January 1, 2012** the new Use tax rate will be **1%** on the selling price of tangible personal property, purchased at the retailer.

USE TAX ON NON-RETAILER TRANSFERS OF MOTOR VEHICLES*: A tax applied to the transfer or purchase of a motor vehicle that is titled or registered from a non-retailer, at a location in Cook County, with an agency of the State of Illinois. (Ordinance 11-O-109) Effective **March 1, 2012** Cook County will begin levying a Use tax on Non Retail Transfers of Motor Vehicles at the following rates:

| Age of Vehicle | Rate |
|----------------|-------|
| 1 to 5 Years | \$225 |
| 6 to 10 Years | \$200 |

| Age of Vehicle | Rate |
|--|-------|
| 11 Years and over | \$175 |
| Gifts and other Non-Monetary Transfers | \$25 |

*FORTHCOMING, THE DEPARTMENT OF REVENUE WILL BE ISSUING ADDITIONAL DETAILS REGARDING IMPLEMENTATION OF THE TOBACCO AND NON-RETAILER USE TAX.

The following Home Rule Taxes do not have changes:

- **Amusement Tax** (Chapter 74, Article X): A tax on admission fees or other charges paid for the privilege to enter, witness or view an amusement.
- **Gas and Diesel Tax** (Chapter 74, Article XII): A tax on the sale of Gasoline and Diesel fuels.
- **Sales of New Motor Vehicles** (Chapter 74, Article VI): A tax on the retail sale of new motor vehicles and trailers.

Please note the Cook County Fiscal Year 2012 budget has additional fees and fines that were also changed. Those fees and fines are not administered by the Cook County Department of Revenue. Please contact the respective department/agencies for more information on those fees and fines. Also, please note that only guidelines are provided in this announcement. Therefore this announcement is not meant to be a substitute for any Cook County Home Rule Tax Ordinance.

REDUCTION IN RETAILER OCCUPATION TAX (SALES TAX)(Chapter 74, Article IV): Please note that the Retailer Occupation Tax (Sales Tax) will be 1% of the gross receipts from sales of tangible personal property at retail. **Effective January 1, 2012.**

For more information, go online at: www.cookcountyil.gov/revenue
Cook County Department of Revenue, 118 N. Clark St. Room 1160, Chicago, IL 60602

312-603-6961 and press option 6.

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