



Cook County Department of Revenue Tobacco Tax Ordinance

NOTE: A person commits bribery when any person promises, tenders or offers, to any Cook County Department of Revenue (CCDOR) employee (Field Investigator, Field Auditor, or other persons employed by the CCDOR), any property or personal advantage which the CCDOR employee is not authorized by law to accept.

ARTICLE XI. - TOBACCO TAX

- Sec. 74-430.** - Short title.
- Sec. 74-431.** - Definitions.
- Sec. 74-432.** - Registration of wholesale and retail tobacco dealers.
- Sec. 74-433.** - Tax imposed.
- Sec. 74-434.** - Tax free sales.
- Sec. 74-435.** - Sales, possession, use or hindrance violations and penalties.
- Sec. 74-436.** - Other violation penalties.
- Sec. 74-437.** - Internet, mail order and outside-of-county purchases.
- Sec. 74-438.** - Mutilation of tax stamps.
- Sec. 74-439.** - Books and records to be kept.
- Sec. 74-440.** - Inspections; audits.
- Sec. 74-441.** - Confiscate; seize; redemption penalty.
- Sec. 74-442.** - Posting of signs.
- Sec. 74-443.** - Wholesale tobacco dealer quarterly returns.
- Sec. 74-444.** - Failure to file a return and/or pay tax.
- Sec. 74-445.** - Authority to sale stamp; agents; credits/refunds.
- Sec. 74-446.** - Single state and county stamp and monthly tax return.
- Sec. 74-447.** - Rulemaking.
- Sec. 74-448.** - Transmittal of excess tax collections.
- Sec. 74-449.** - Deposit of tax proceeds.
- Secs. 74-450—74-469.** - Reserved.

Sec. 74-430. - Short title.
This article may be cited as the "Cook County Tobacco Tax Ordinance".
(Ord. No. 11-O-24, 2-16-2011.)

Sec. 74-431. - Definitions.
For the purpose of this article, whenever any of the following words, terms or definitions are used herein, they shall have the meaning ascribed to them in this section.

Altered or mutilated tax stamp means any tax stamp on which the identity information is illegible or incomplete. Chewing tobacco means any leaf tobacco that is not intended to be smoked.

Cigar means any roll of tobacco wrapped in leaf tobacco or in any substance containing tobacco (other than any roll of tobacco which is a cigarette as defined in this article).

Cigarette means any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and whether such tobacco is flavored, adulterated or mixed with any other ingredient, or not, and the wrapper of which is made of paper or any other substance or material except tobacco.

Concealment means cigarettes or cigarette tax stamps, in violation of this article, deliberately hidden to prevent or evade discovery and offered for sale by or in the possession of a wholesale or retail tobacco dealer.

Conspicuous means easily or clearly visible. Counterfeit cigarettes means any cigarette or pack of cigarettes bearing a false, forged, artificial or imitation manufacturing label. County means the County of Cook.

Department means the Department of Revenue within the Bureau of Finance of the County of Cook.

Director means the Director of the Department of Revenue. Improperly stamped pack means, any packs of cigarettes on which is affixed an altered/mutilated; used or reused; or counterfeit tax stamp.

Loose Cigarettes means cigarettes that are not contained within a sealed container, pack, or package as provided by the manufacturer or as a result

of any wholesale or retail tobacco dealer or person breaking or otherwise opening any cigarette package to sell or distribute individual cigarettes or a number of unpackaged cigarettes that is smaller than the minimum package size of 20 cigarettes or any quantity of cigarettes that is smaller than the smallest package distributed by the manufacturer for individual consumer use.

Manufacturer means any person who makes or fabricates cigarettes and/or tobacco products and sells them. Package means the original packet, box, tin or container whatsoever used to contain and to convey cigarettes tobacco products to the consumer.

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

Pipe Tobacco includes any tobacco which, because of its appearance, type, packaging or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco to be smoked in a pipe.

Premises means, but is not limited to, buildings, vehicles or any place where cigarette inventory is possessed, stored or sold.

Purchaser means consumer or end-user.

Retail Tobacco dealer means any person who engages in the business of selling cigarettes or other tobacco products in the County of Cook to a purchaser for use or consumption and not for resale in any form.

Roll-Your-Own Tobacco includes any tobacco which, because of its appearance, type, packaging or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes.

Sale, Resale, Selling means any transfer of ownership or possession, or both, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever for a valuable consideration.

Smokeless Tobacco includes any snuff, chewing tobacco, or other tobacco products not intended to be smoked.

Smoking Tobacco includes granulated, plug cut, crimp cut, ready rubbed and other kinds and forms of tobacco prepared in such manner as to be suitable for smoking in a pipe or cigarette.

Snuff means any finely cut, ground or powered tobacco that is not intended to be smoked.

Stamp means paper or other material with an imprint or decalcomania device thereon, of such size, design, color and denominations as may be prescribed and procured by the Department which, when affixed to a package of cigarettes, shall evidence payment of the tax thereon, as provided by this article.

Tobacco Products includes, 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, or both chewing and smoking; but does not include cigarettes or tobacco purchased for the manufacture of cigarettes by cigarette wholesale tobacco dealers and manufacturers as defined in this article.

Unit means any division of quantity that may be used as a standard to measure the quantity sold based on length, width, weight such as pounds, ounces and/or grams or volume or some other similar unit of measure, including but not limited to per item.

Unstamped Pack means any pack of cigarettes on which a Cook County tax stamp is not affixed.

Use means any exercise of a right or power, actual or constructive, and shall include but is not limited to the receipt, storage, or any keeping or retention for any length of time, but shall not include possession for sale by a retail or wholesale tobacco dealer as defined in this article.

Used Or Reused Tax Stamp means, any tax stamp previously affixed to a tobacco product, removed and subsequently affixed to any tobacco product purchased, offered for sale or sold by any person, wholesale or retail tobacco dealer; or any removed tax stamp purchased, offered for sale, sold by, or in the possession of a wholesale or retail tobacco dealer.

Wholesale Tobacco Dealer means any person who engages in the business of selling or supplying cigarettes and/or tobacco products, who brings into the County cigarettes, to any person for resale in or outside the County of Cook. For the purposes of this article, wholesale tobacco dealers also include cigarette distributors who are licensed with the State of Illinois (35 ILCS 143/10-20). (Ord. No. 11-O-24, 2-16-2011).

Sec. 74-432. - Registration Of Wholesale and Retail Tobacco Dealers.
Wholesale and Retail Tobacco Dealers as defined in this article, shall register with the Department in accordance with policies or procedures prescribed by the Department.
(Ord. No. 11-O-24, 2-16-2011.)

Sec. 74-433. - Tax imposed.

(a) **Tax Rate.** A tax at the rate of 100 mills or \$0.10 per cigarette is hereby imposed upon all cigarettes possessed for sale and upon the use of all cigarettes within the County of Cook, the ultimate incidence of and liability for payment of said tax to be borne by the consumer of said cigarettes. The tax imposed hereby at the rate of 100 mills or \$0.10 per cigarette shall become in force and effect on March 1, 2006. The tax herein levied shall be in addition to any and all other taxes.

(b) **Tax Stamp Purchases.** The tax imposed in this section shall be paid by purchase of tax stamps from the Department, except as otherwise provided in Subsections 74-446(a) and (b) of this article. The Department shall only sell Cook County cigarette tax stamps to cigarette distributors who are licensed with the State of Illinois. It shall be the duty of every wholesale tobacco dealer, before delivering or causing to be delivered any cigarettes to a retail tobacco dealer in the County of Cook to purchase from the Department a tax stamp for each package of cigarettes and to cancel said stamps prior to the delivery of such cigarettes to any retail tobacco dealer in the County of Cook. Said stamps shall be affixed and cancelled in the manner prescribed by rules and regulations of the Department.

(c) **Tax Collection.** Any wholesale tobacco dealer who shall pay the tax levied by this article to the Department shall collect the tax from any retail tobacco dealer to whom the sale of said cigarettes is made, and any retail tobacco dealer shall, in turn, and then collect the tax from the purchaser of said cigarettes. The tax shall be paid to the person required to collect it as trustee for and on account of the County of Cook.

(d) **Tax Included In Sales Price.** It shall be deemed a violation of this article for a retail tobacco dealer to fail to include the tax imposed in this article in the sale price of cigarettes to otherwise absorb such tax. The tax levied in this article shall be in addition to any and all other taxes.

(e) **Tax Debt Owed To County.** The tax required in this article to be collected by any wholesale or retail tobacco dealer pursuant to this article shall constitute a debt owed by such wholesale or retail tobacco dealer to the County.
(Ord. No. 11-O-24, 2-16-2011.)

Sec. 74-434. - Tax Free Sales.
Wholesale tobacco dealers doing business in Cook County shall not pay or collect a tax with respect to cigarettes and/or tobacco products which are otherwise subject to the tax when the cigarettes and/or tobacco products are being sold to the following:

(a) Another wholesale tobacco dealer holding a valid Cook County tobacco wholesalers registration certificate; and

(b) A wholesale tobacco dealer or a retail tobacco dealer in the event, the selling wholesale tobacco dealer, or its agent, delivers the cigarettes or other tobacco products to a location outside of Cook County.
(Ord. No. 11-O-24, 2-16-2011.)

Sec. 74-435. - Sales, Possession, Use Or Hindrance Violations and Penalties.
(a) It shall be a violation of this article to engage in the sale, possession, or use of any cigarettes and/or other tobacco products subject to any tax provided by this article upon which said tax has not been paid or the stamps affixed and cancelled as herein required, including, as described in this article:

- (1) Counterfeit cigarettes.
- (2) Counterfeit tax stamps.
- (3) Improperly stamped packs.
- (4) Unstamped packs.

(b) It shall be a violation of this article for any wholesale or retail tobacco dealer to engage in any of the following:

- (1) Utilization of used or reused tax stamps by possessing or offering for sale or resale packs of cigarettes affixed with a used or reused tax stamp.
- (2) Concealment, as described in this article.
- (3) Sell or distribute loose cigarettes.
- (4) Sell cigarettes to any person, other than to another registered Cook County wholesale tobacco dealer, unless each package bears an unaltered Cook County tax stamp affixed, or where the selling wholesale

tobacco dealer, or its agent, delivers the unstamped cigarettes to a location outside Cook County.

(5) Hinder or prevent an authorized Department representative from performing an inspection or audit.

(c) Prima facie presumption. The sale, resale or possession by a wholesale or retail tobacco dealer of altered/mutilated, counterfeit, used or reused tax stamps; or packs of counterfeit, improperly stamped, unstamped cigarettes or loose cigarettes shall give rise to the prima facie presumption that the wholesale or retail tobacco dealer is in violation of the provisions of this article.

(d) Cigarette pack, tax stamp, loose cigarettes and hindrance violation penalties.

VIOLATION TYPE PENALTIES AMOUNT

CONCEALMENT
1st Offense \$2,000
2nd and each subsequent offense, an additional \$4,000

COUNTERFEIT PACKS OF CIGARETTES
40 or less \$2,000
41 or more, per pack \$50
2nd and each subsequent offense, an additional \$4,000

COUNTERFEIT TAX STAMPS
40 or less \$2,000
41 or more, per stamp \$50
2nd and each subsequent offense, an additional \$4,000

IMPROPERLY STAMPED PACKS
40 or less \$2,000
41 or more, per pack \$50
2nd and each subsequent offense, an additional \$4,000

LOOSE CIGARETTES
40 or less \$1,000
41 or more, per cigarette \$25
2nd and each subsequent offense, an additional \$2,000

SALES TO UNREGISTERED WHOLESALERS
1st Offense \$2,000
2nd and each subsequent offense, an additional \$4,000

UNSTAMPED PACKS
40 packs or less \$1,000
41 packs or more, per pack \$25
2nd and each subsequent offense, an additional \$2,000

UTILIZATION OF USED OR REUSED TAX STAMPS
40 or less packs or stamps \$2,000
40 or less packs or stamps \$50
2nd and each subsequent offense, an additional \$4,000

HINDER INSPECTION OR AUDIT
1st Offense \$1,000
2nd and each subsequent offense, an additional \$2,000
(Ord. No. 11-O-24, 2-16-2011.)

Sec. 74-436. - Other Violation Penalties.
(a) Any person determined to have violated this article, as amended, excluding the violations described in Section 74-435 (Sales, possession, use or hindrance violations and penalties), shall be subject to a fine in the amount of \$1,000.00 for the first offense, and a fine of \$2,000.00 for the second and each subsequent offense. 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 knowingly furnish false or inaccurate information to the Department.

(b) **Criminal Penalties.** Every person who shall falsely make, alter, forge or counterfeit any tax stamp, or who, with intent to defraud the County, shall affix or cause to be affixed any counterfeit or altered stamp to any package of cigarettes, knowing said stamp to be counterfeit or altered, shall be guilty of a Class B misdemeanor, in addition to any other criminal penalties which may be applicable under Illinois or Federal law.

(c) **Criminal Prosecution.** 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.
(Ord. No. 11-O-24, 2-16-2011.)

Sec. 74-437. - Internet, Mail Order And Outside-Of-County Purchases.

With respect to cigarettes or tobacco products purchased over the internet, by mail order or outside the County, if the tax on cigarettes and other tobacco products which is imposed pursuant to this article, as amended, has not been paid by a wholesaler or retailer prior to use or possession of the cigarette or tobacco product by a person within the County of Cook, such person shall be obligated to make payment of the tax directly to the Department. Within 30 days of purchase, such person shall file a return with the Department of Revenue and pay the tax, penalties and interest due under this article, as amended.
(Ord. No. 11-O-24, 2-16-2011.)

Sec. 74-438. - Mutilation Of Tax Stamps.

It is unlawful for any person to mutilate a tax stamp herein required on any package of cigarettes before it is sold by a retail tobacco dealer.
(Ord. No. 11-O-24, 2-16-2011.)

Sec. 74-439. - Books And Records To Be Kept.

(a) **Wholesale Tobacco Dealer Records Of Deliveries.** At the time of delivering cigarettes to any person doing business in the County of Cook, it shall be the duty of every wholesale tobacco dealer to make a true triplicate invoice, numbered serially, showing the date of delivery, the number of packages, the number of cigarettes contained therein in each shipment of cigarettes delivered, and the name of the purchaser to whom delivery is made. The wholesaler shall issue one copy of the invoice to the purchaser, and shall retain one legible copy of the same for the use and inspection of the Department for the period of time as provided for in the Cook County Uniform Penalties, Interest and Procedure Ordinance (Section 34-60 et seq.).

(b) **Wholesaler And Retailer Inventory Purchases; Sales; Reconciliations.**

It shall be the duty of every wholesale and retail tobacco dealer to make or maintain cigarette inventory:

(1) Purchase order documents, serially numbered, indicating the date; name, address of the person or business from whom the cigarettes were purchased; brand name, type and total number of packages to be purchased, in sequential date order.

(2) Delivery or receipt documents, serially numbered indicating the date; name, address of the person or business to whom the cigarettes were delivered; brand name, type and total number of packs delivered, in sequential date order.

(3) Wholesale tobacco dealer sales documents, serially numbered indicating the date; name, address of the person or business to whom the cigarettes were sold; brand name, type and total number of packs delivered, in sequential date order.

(4) Retail tobacco dealer sales documents, indicating in sequential date order, brand name, type and total number of packs sold, each day.

(5) Retail tobacco dealer cigarette inventory reconciliation, indicating daily, weekly or monthly beginning inventory, purchases, sales and ending inventory, in sequential date order.

(6) Retail tobacco dealer monthly wholesaler list, indicating the name and address of each wholesaler from whom cigarette inventory was purchased; brand name; type and total number of packs purchased from each wholesaler.

(c) **Taxable And Nontaxable Transaction Books And Records.** It shall be the duty of all wholesale tobacco dealers, retail dealers and persons required by this article to collect and/or to pay the taxes herein imposed to keep and maintain all books, papers and records related to all transactions taxable and nontaxable under this article and to make such records available to the Director or a duly authorized representative who has been appointed, by the Director, on request for inspection, audit and/or copying during regular business hours. The Department shall promulgate rules and regulations specifying the records that shall be kept by wholesale tobacco dealers, retail dealers and persons required by this article to collect and or/ pay the taxes herein imposed, and may prescribe any forms appropriate in furtherance of this article. Books, papers and records which relate to a return filed or required to be filed with the Department shall be kept for the period as provided for in the Cook County Uniform Penalties, Interest and Procedures Ordinance (Section 34-60 et seq.). The burden shall be on the tax collector and tax payer to keep records which verify the basis for any and all transactions which are claimed to be exempt from taxation pursuant to Section 74-434 of this article.
(Ord. No. 11-O-24, 2-16-2011.)

Sec. 74-440. - Inspections; Audits.

Books and records kept in compliance with Section 74-439 of this article shall be made available to the Department upon request for inspection, audit and/or copying during regular business hours. Representatives of the Department shall be permitted to inspect or audit cigarette inventory in or upon any premises. An audit or inspection may include the physical examination of the cigarettes, packaging or the cigarette tax stamps. It shall be unlawful for any person to prevent, or hinder a duly authorized Department representative from performing the enforcement duties provided in this article.
(Ord. No. 11-O-24, 2-16-2011.)

Sec. 74-441. - Confiscate; Seize; Redemption Penalty.

(a) **Confiscation; Seizure.** Whenever the Department or any of its duly authorized representatives shall discover any cigarettes and/or other tobacco products subject to any tax provided by this article upon which said tax has not been paid or the stamps affixed and cancelled as herein required, they are hereby authorized and empowered forthwith to confiscate; seize and take possession of such cigarettes and/or other tobacco products together with any vending machine; receptacle; container; vessel or holder in which they are held for sale except for money contained in such vending machine or receptacle, shall thereupon be deemed to be forfeited to the County of Cook.

(b) **Cigarette Redemption Penalty.** The Department shall either destroy the cigarettes seized or may permit the Wholesale Tobacco Dealer from whom the said cigarettes were seized, to redeem the cigarettes and/or any vending machine or receptacle seized therewith, by the payment of a Redemption Penalty equal to 100 percent of the tax due, and including the cost incurred in such proceeding. Such seizure, destruction, and sale, or redemption shall not be deemed to relieve any person from fine or imprisonment provided herein for violation of any provision of this article.
(Ord. No. 11-O-24, 2-16-2011.)

Sec. 74-442. - Posting Of Signs.

Every retail tobacco dealer shall post a sign issued by the Department, indicating the offer to sale, the sale or purchase of unstamped packs or loose cigarettes is unlawful. The sign shall be posted in a conspicuous location, to anyone purchasing cigarettes, at the retailer's place of business.
(Ord. No. 11-O-24, 2-16-2011.)

Sec. 74-443. - Wholesale Tobacco Dealer Quarterly Returns.

A sworn quarterly cigarette and/or other tobacco products Revenue Information return shall be filed by each wholesale tobacco dealer with the Department, on forms prescribed by the Department. The return shall be filed on or before the last day of the first month following the preceding quarter. Every wholesale tobacco dealer required to file a tax return under this section, who does not file such tax return by its due date, or alternatively does not provide all required information on such tax return, shall be subject to the penalties that are provided for in Section 74-436 of this article in addition to all other penalties and interest that may be due as provided in the Uniform Penalties, Interest and Procedures Ordinance (Section 34-60 et seq.). Quarterly returns, books and records, papers and original source documents that provide support for the information that is included in the return filed, with the Department, shall be kept for the period as provided in the Cook County Uniform Penalties, Interest and Procedures Ordinance (Section 34-60 et seq.).
(Ord. No. 11-O-24, 2-16-2011.)

Sec. 74-444. - Failure To File A Return And/Or Pay Tax.

In case of failure to file a tax return and pay this tax when due the Department may assess penalties and interest as provided for in this article and/or the Cook County Uniform Penalties, Interest and Procedures Ordinance (Section 34-60 et seq.).
(Ord. No. 11-O-24, 2-16-2011.)

Sec. 74-445. - Authority To Sale Stamp; Agents; Credits/Refunds.

(a) **Cigarette Tax Stamps.** The Department shall contract for and furnish tax stamps of such denominations and quantities as may be necessary for the payment of the tax imposed on cigarettes by this article, and may, from time to time, provide for the issuance and exclusive use of stamps of a new design and forbid the use of stamps of any other design.

(b) **Agents.** The Department may appoint wholesale tobacco dealers of cigarettes and any other person within or without the County as agents to affix stamps to be used in paying the tax hereby imposed on cigarettes and said

agent is hereby authorized to appoint other persons in his employ who are to affix said stamps to any cigarettes under his control in the manner prescribed by the rules and regulations promulgated by the Department. Whenever the Department shall sell, consign or deliver to any such agent any such stamps, such agent shall be entitled to receive compensation for his services and expenses in affixing such stamps, and to retain use of the monies to be paid by him for such stamps as a commission. The Department is hereby authorized to prescribe a schedule of commissions not exceeding five percent allowable to such agent for affixing such stamps. Such schedule shall be uniform for each type and denomination of stamp used and may be on a graduated scale with respect to the number of stamps purchased. The Department may, in its discretion, permit an agent to pay for such stamps within 30 days after the date of sale, consignment, or delivery of such stamps to such agent, provided a bond or bank letter of credit satisfactory to the Department and approved as to form and legality by the State's Attorney shall be submitted by said agent to the Department, in an amount equal to the value of such stamps. The Department, with approval from the State's Attorney, shall issue regulations pursuant to Section 74-435 regarding the use of such bonds or bank letters of credit.

(c) **Credits or Refunds.** The Department may redeem unused tax stamps lawfully on the possession of any person. Any person seeking credit and/or a refund for unused tax stamps, tax stamps affixed to packages of cigarettes returned to a manufacturer, or for the replacement of tax stamps, must file a claim in writing on forms prescribed by the Department. This form must be filed with the department no later than 12 months after the month in which the tax remittance or tax payment was made to the Department. The United States post mark date or date of physical/actual receipt is used, by the Department, to determine if a credit or refund is filed timely. No person shall sell or offer for sale any stamp issued under this article, except by written permission of the Department. The Department may prescribe rules and regulations concerning refunds, sales of stamps and redemption under the provisions of this article.
(Ord. No. 11-O-24, 2-16-2011.)

Sec. 74-446. - Single State And County Stamp And Monthly Tax Return.

(a) **Single State And County Stamp.** Notwithstanding the provisions of Subsection 74-433(b), Section 74-435, and Subsection 74-445(a) of this article, the Department may provide by regulation that the tax imposed by this article shall, in the alternative, be collected by means of the issuance and sale of a single tax stamp to be prepared jointly with the Department of Revenue of the State of Illinois (and/or the City Comptroller of the City of Chicago) evidencing the payment of the tax imposed by this article. Toward that end, the Department may make such arrangements and agreements with the Department of Revenue of the State of Illinois (and/or the City Comptroller of the City of Chicago) as may be required with respect to the method of acquiring, affixing, canceling and the manner of sharing the cost of such joint single tax stamps, and may establish procedures for payment of that portion of the tax revenue collected by the Department of Revenue of the State of Illinois (and/or the City Comptroller of the City of Chicago) due and payable to the County of Cook, in furtherance of the purposes of this article. In the event such alternative method as herein provided is utilized, no other method of collecting said tax may be used within the relevant jurisdiction; however, all other applicable provisions of this article shall nevertheless remain in full force and effect.

(b) **Monthly Tax Return.** Notwithstanding the provisions of Subsection 74-433(b), Section 74-435, Subsection 74-445(a) and subsection (a) of this section, the Department may provide by regulation that the tax imposed on cigarettes by this article, in the alternative, shall be collected by means of the filing of a sworn tax return to be prepared and filed by every wholesale tobacco dealer who sells cigarettes for consumption in the County of Cook. Said return shall be filed on a monthly basis and shall contain the same information required by Subsection 74-445(b) of this article. Said return shall be filed with the Department on or before the fifteenth day of each month stating such other and further information as may be required by the Department, and said return shall be accompanied by a certified check in the amount of the tax due and payable upon such taxable sales made by said wholesale tobacco dealer in the County of Cook during the preceding month. In the event such alternative method is utilized, no other method of collecting said tax may be used; however, all other applicable provisions of this article shall remain in full force and effect with the exception of the

necessity of filing a quarterly tax return as provided in Section 74-443 of this article, which shall not be required.
(Ord. No. 11-O-24, 2-16-2011.)

Sec. 74-447. - Rulemaking.

(a) The Department shall prescribe reasonable rules, definitions, and regulations necessary to carry out the duties imposed upon it by this article. Such rules, definitions, and regulations shall include, but not be limited to, reasonable procedures consistent with existing practices of wholesale tobacco and retail tobacco dealers for collection and remittance of the tax herein levied.

(b) The Department may appoint wholesale tobacco dealers and any other person within or without the County of Cook as agents for the tax herein levied. The Department is hereby authorized to grant a commission not exceeding .0045 or .45 percent per cigarette tax stamp sold by the County of Cook to such agent for services rendered in connection with the tax herein levied in (Section 74-433), provided said tax is remitted, in full, by the due date.

(c) Within 30 days after the effective date of this article every wholesale tobacco dealer doing business in the County of Cook shall file with the Department, on forms prescribed by it, a sworn inventory of cigarettes in their possession or control on March 1, 2006. With said inventory, the wholesale tobacco dealer shall pay to the Cook County Collector the taxes due, including any additional taxes due as a result of this article, as amended, with respect to all stamped cigarettes which were in such wholesale tobacco dealer's possession on March 1, 2006.

(d) Within 30 days after the effective date of this article every retail tobacco dealer doing business in the County of Cook shall file with the Department, on forms prescribed by it, a sworn inventory of cigarettes in their possession or control on March 1, 2006. With said inventory, the retail tobacco dealer shall pay to the Cook County Collector the taxes due, including any additional taxes due as a result of this article, as amended, with respect to all cigarettes which were in such retail tobacco dealer's possession on March 1, 2006.

(e) Within 30 days after the effective date of this article every retail tobacco dealer doing business in the County of Cook shall file with the Department, on forms prescribed by it, a sworn inventory of tobacco products in their possession or control on June 1, 2006. With said inventory, the retail tobacco dealer shall pay to the Cook County Collector the taxes due, including any additional taxes due as a result of this article, as amended, with respect to all tobacco products which were in such retail tobacco dealer's possession on June 1, 2006.
(Ord. No. 11-O-24, 2-16-2011.)

Sec. 74-448. - Transmittal Of Excess Tax Collections.

In the event a person collects an amount in excess of the tax imposed by this article, as amended, which amount is purported to be a collection thereof, and said person fails to return the said excess amount to the purchaser who paid the tax, the said person who collected the tax shall account for and pay over all such excess amounts to the Department along with the tax properly collected.
(Ord. No. 11-O-24, 2-16-2011.)

Sec. 74-449. - Deposit Of Tax Proceeds.

All proceeds resulting from the imposition of the tax under this article, including penalties, shall be paid to the Department. The Department shall direct every dollar collected from the 2006 increase in the rate of the Home Rule Tobacco Tax to be deposited into the funds of the Cook County Bureau of Health.
(Ord. No. 11-O-24, 2-16-2011.)

Visit the following website for more information:

WWW.COOKCOUNTYIL.GOV/REVENUE

or contact the
Cook County Department of Revenue
Tax Compliance Division
118 North Clark Street, Room 1160
Chicago, Illinois 60602, or call
(312) 603-6870,
select option #3, then press #2

