



## Cook County Department of Revenue

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**Zahra Ali**  
**Director of Revenue**

### **RULING 2012-1A**

(Replaces original Ruling 2012-1)

**Effective Dec 29, 2011**

### **2012 AMENDED HOME RULE TAX ORDINANCES EFFECTIVE ENFORCEMENT DATES**

**Subject:** 2012 effective enforcement dates for Home Rule Tax Ordinances amended, approved and adapted by the Cook County Board of Commissioners on November 15<sup>th</sup>, 2011.

Pursuant to Sec 34-64(a), General Powers, of the Cook County Uniform Penalties, Interest and Procedures Ordinance which states, "In addition to the powers provided in other tax ordinances, the Director may adopt, promulgate, and enforce rules and regulations pertaining to the administration and enforcement of the provisions of this article and any tax ordinance," the effective enforcement dates for the following 2012 amended Home Rule Tax Ordinances are provided below.

Ordinance Section No.	Ordinance Name	Effective Date
Sec. 74-510	Parking Lot and Garage Tax	Jan 1,2012
Sec. 74-270	Use Tax (titled personal property)	Jan 1, 2012
Sec. 74-595	Use Tax-Non-Retailer Transfers of Motor Vehicles	Mar 1, 2012
Sec. 74-350	Alcoholic Beverages Tax	Jan 3, 2012
Sec 74-430	Tobacco Tax	Mar 1, 2012