

**11-O-105
ORDINANCE**

Sponsored by

THE HONORABLE LARRY SUFFREDIN, COUNTY COMMISSIONER

PARKING GARAGE TAX AMENDMENT

WHEREAS, the County of Cook is a home rule unit of local government pursuant to Article VII, section 6(a) of the 1970 Illinois Constitution; and

WHEREAS, pursuant to the County's home rule powers, the Cook County Board of Commissioners adopted an Ordinance to provide for a Parking Garage and Operations Tax on November 21, 2000; and

WHEREAS, certain parking fees or charges should be revised in the interests of a fair and equitable implementation of said Ordinance.

NOW, THEREFORE, BE IT ORDAINED, by the Cook County Board of Commissioners that Chapter 74, Article XIII, Section 512(c) of the Cook County Code of Ordinances is hereby amended as follows:

Sec. 74-512. Tax imposed.

(a) A tax is imposed upon the use and privilege of parking a motor vehicle in or upon any parking lot or garage in the County. The tax shall be collected by operators and valet parking operators, as described in this article, from any person who seeks the privilege of occupying space in or upon any parking lot or garage.

(b) Valet Parking Operators are required to collect and remit the tax imposed by this article, for each motor vehicle parked at a Parking Lot or Garage, as described in this article; however the valet parking operator is not required to collect or remit the tax if the Valet Parking Operator pays the tax to the Operator, who shall remit the tax to the Department.

(c) Tax rates for parking lots or garages except for parking lots and garages in section (d).

Parking Charge or Fee Time Period	Imposed by Operator	Tax Amount
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

(d) Tax rates for parking lots or garages owned by municipalities with populations of 250,000 inhabitants or less.

Parking Charge or Fee Time Period	Imposed by Operator	Tax Amount
24 hours or less	\$3.00 or less	\$ 0.00
24 hours or less	\$3.01 or \$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

Effective Date: This 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