



Cook County Department of Revenue

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Zahra Ali
Director of Revenue

RULING 2012-2

(Effective Immediately)

COOK COUNTY DEPARTMENT OF REVENUE NOTICE OF 2012 OTHER TOBACCO PRODUCTS FLOOR TAX PROGRAM

Whereas, Section 34-64 (a), General powers, of the Uniform Penalties and Interest Ordinance provides the Director of Revenue may adopt, promulgate, and enforce rules and regulations pertaining to the administration and enforcement of any Cook County Home Rule Tax Ordinance, and;

Whereas, Section 74-435, Sales. Possession, use or hindrance violation penalties, of the Tobacco Tax Ordinance (as amended November 15, 2011) provides that it shall be a violation for any retail tobacco dealer that sale, possess for sale or use Other Tobacco Products on which the tax has not been remitted, and;

Whereas, Cook County Department of Revenue, Ruling 2012-1A, effective December 29, 2011, provides that March 1, 2012 is the effective date of the tax on Other Tobacco Products.

Therefore, the Cook County Department of Revenue hereby enacts the 2012 Other Tobacco Products, Floor Tax Program where Retail Tobacco Dealers shall remit the tax due on Other Tobacco Products in their possession or control on February 29, 2012 at 11:59 PM. The tax shall be remitted on forms and in the manner prescribed by the Cook County Department of Revenue.

For additional information, please visit us online at www.cookcountyil.gov/revenue.