



## COOK COUNTY DEPARTMENT OF REVENUE

# Home Rule Tax Changes for 2016

In November 2015, the Cook County Board of Commissioners passed the County's fiscal year 2016 budget. That budget included three tax amendments (Amusement, Firearm, and Tobacco) and one new tax (Hotel Accommodations) that are administered by the Cook County Department of Revenue. The effective dates were November 13, 2015.

### **AMUSEMENT TAX ORDINANCE** (Chapter 74, Article X. – Amusement Tax)

#### **Tax to be collected beginning February 1, 2016.**

The amusement tax amendment imposes a tax on tickets resold for an amusement. The tax rate, imposed on the resale price less face value, is 1.0% or 1.5% for live performances at venues with maximum capacities of more than 750 and less than 5,000 persons or 5,000 persons or more, respectively. For other forms of amusement, the tax rate is 3.0% of the resale price less face value. A reseller, as defined in the ordinance is required to register with, and collect and remit the tax to, the Cook County Department of Revenue.

### **TOBACCO TAX ORDINANCE** (Chapter 74, Article XI. – Tobacco Tax)

#### **Tax to be collected beginning May 1, 2016.**

The tobacco tax amendment imposes a \$0.20 per fluid milliliter tax on consumable products, more commonly known as vapor products. Registration may occur at the manufacturer, wholesale, and/or retail level, and the party registered must collect and remit the tax to the Cook County Department of Revenue.

### **FIREARM AND FIREARM AMMUNITION TAX** (Chapter 74, Article XX. – Firearm Tax)

#### **Tax to be collected beginning June 1, 2016.**

The firearm tax amendment imposes a \$0.01 and \$0.05 per cartridge tax on rimfire and centerfire ammunition, respectively. The tax must be collected and remitted by the seller of ammunition. If not already registered for firearm tax, the business selling ammunition is required to register with, collect, and remit the tax to, the Cook County Department of Revenue.

### **HOTEL ACCOMMODATIONS TAX ORDINANCE** (Chapter 74, Article XXI. – Hotel Accommodations Tax)

#### **Tax to be collected beginning May 1, 2016.**

The hotel accommodations tax is imposed on the use of any hotel accommodations in Cook County at a rate of 1.0% of the gross rental or leasing charge. All hotel operators, as defined in the ordinance are required to register with, collect, and remit the tax to, the Cook County Department of Revenue.

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For further information, please visit: [www.cookcountyil.gov/revenue](http://www.cookcountyil.gov/revenue)

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