

Increase in Cook County tax on the Retail Sale of Cigarettes

On February 24, 2004, the Cook County Board of Commissioners amended the Cook County Cigarette Tax Ordinance which provides for a tax on the retail sale of cigarettes within Cook County. The amendment increased the tax on cigarettes by \$.041 per cigarette, which is \$.82 per package of twenty and \$1.025 per package of twenty-five cigarettes. This amendment will take effect on April 1, 2004. **Therefore, the total tax due on or after this date for cigarettes sold within Cook County will be \$1.00 for a package of twenty cigarettes and \$1.25 for a package of twenty-five cigarettes.**

Pursuant to the Ordinance every retailer and/or wholesaler of cigarettes doing business in Cook County must file an affidavit with the Cook County Department of Revenue on or before April 15, 2004.

The affidavit for a retailer is a sworn statement, by the Cook County retailer, of the number of cigarettes that are in their inventory/possession at the start of business on Thursday, April 1, 2004.

The affidavit for a wholesaler is a sworn statement, by the wholesale tobacco dealer, of the number of cigarettes that are in their inventory/possession at the start of business on Thursday, April 1, 2004. Specifically, the wholesale tobacco dealer is required to reconcile and account for the number of cigarette packages which have been stamped with the appropriate Cook County tax stamp which was in force prior to April 1, 2004.

This affidavit must be used by the retailer and/or wholesaler to report the additional taxes that they owe.

Wholesale Tobacco Dealer

1. Tax Letter
2. Affidavit

Retail Dealer of Cigarettes

1. Tax Letter
2. Affidavit