

COOK COUNTY NEW MOTOR VEHICLE ORDINANCE

Section 1.

A tax is hereby imposed on the retail sale in Cook County of new motor vehicles and trailers. Such tax is to be paid by the purchaser and nothing in this Ordinance shall be construed to impose a tax upon the occupation of motor vehicle dealers. This tax shall be levied according to the following schedule:

\$7.50 on the sale of a two-wheel motor vehicle
\$11.25 on the sale of a three-wheel motor vehicle
\$15.00 on the sale of a four-wheel motor vehicle
\$22.50 on the sale of a truck, truck tractor, trailer, semi-trailer or pole trailer as defined herein

It shall be deemed a violation of this Ordinance for a dealer to fail to add the tax imposed herein to the sale price of a motor vehicle or to otherwise absorb such tax.

Section 2. Short title-Definitions

This Ordinance may be cited as the Cook County New Motor Vehicle and Trailer Excise Tax Ordinance.

Motor Vehicle- Every vehicle which is propelled otherwise than by muscular power, including but not limited to motorcycles, motor driven cycles, pole trailers, automobiles, reconstructed vehicles, road tractors, busses, semi-trailers, specially constructed vehicles, trackless trailer coaches, trailers, truck tractors and mobile homes.

Retail sale-Means the act or attempted act of selling motor vehicles or otherwise disposing of a motor vehicle to a person for use as a consumer.

Dealer- every person engaged in the business of buying, selling or exchanging new motor vehicles and who has an established place of business for such purposes in Cook County.

Person- every natural person, firm, co-partnership, association or corporation.

Department- Department of Revenue of Cook County

County Board- Board of Commissioners of Cook County.

Truck- every motor vehicle designed, used or maintained primarily for the transportation of property.

Truck tractor- every motor vehicle designed and used primarily for drawing other vehicles and not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

Pole trailer- Every vehicle without motive power designed to be drawn by another vehicle and attached to the towing vehicle by means of a reach or pole, or by being boomed or otherwise secured to the towing vehicle, and ordinarily used for transporting long or irregularly shaped loads such as pole, pipes or structural members capable generally of sustaining themselves as beams between the supporting connection.

Trailer-Every vehicle with or without motive power, other than a pole trailer, designed for carrying persons or property and being drawn by a motor vehicle and so constructed that no part of its weight rests upon the towing vehicle.

Semi-trailer- Every vehicle with or without motive power, other than a pole trailer, designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that some part of its weight and that of its load rests upon or is carried by another vehicle.

For the purposes of this Ordinance, trailers or semi-trailers designed with shipping weights of one thousand (1,000) pounds or under shall be taxed on the sale therefore at a rate of Seven Dollars and Fifty Cents (7.50) per vehicle.

Section 3. Dealer Registration

Dealers doing business on the effective date of this Ordinance shall register with the Department within 20 days after such effective date. A person becoming a dealer after the adoption of this Ordinance shall register with the Department within 20 days after commencement of business. Dealers shall file each month, with the Department, a Report of Sales of new motor vehicles, in such form as prescribed and furnished by the Department. Such Report of Sales must be mailed in sufficient time to be postmarked on or before the last day of the month following the month for which the return is due. Each Report of Sales of motor vehicles shall be accompanied by a remittance of the appropriate amount of tax applicable to the sales reported. Payment of the tax imposed herein shall be remitted to the Department and made payable to the Cook County Collector.

Section 4. (Repealed)

Section 5. (Repealed)

Section 6. Penalties

Any violation of this Ordinance shall be punishable by a fine of not less than \$100.00 and not more than \$1,000.00 or imprisonment for a period not to exceed six (6) months, or by both

such fine and imprisonment. It shall be deemed a violation of this Ordinance for any person knowingly to furnish false or inaccurate information as required herein.

Criminal prosecutions pursuant to this Ordinance shall in no way bar the right of Cook County to institute civil proceedings to recover delinquent taxes, interest and penalties due and owing as well as costs incurred for such proceeding. Civil penalties assessed pursuant to this Ordinance shall not exceed \$500.00 for each offense. For the purpose of this Ordinance, interest shall be computed at the rate provided by the Cook County Uniform Penalty, Interest and Procedures Ordinance.

Section 7.

The tax imposed by this Ordinance is in addition to all other taxes by the Government of the United States, the State of Illinois, or by any unit of local government.

Section 8.

The tax imposed by this Ordinance shall not apply to sales of motor vehicles wherein:

1. the purchaser is any governmental body or private corporation, society, foundation, or other institution organized and operated exclusively for charitable, religious, or educational purposes;
2. the purchaser is a interstate carrier for hire and the subject vehicle is purchased for use as rolling stock moving in interstate commerce;
3. such sale is made to a person who is not a resident of the State of Illinois if such motor vehicle is not to be titled in the State of Illinois and if a drive-away decal permit is issued to such motor vehicle as provided in Section 5/3-601 (f) of the Illinois Vehicle Code. The issuance of the drive-away decal permit shall be prima facie evidence that such motor vehicle will not be titled in the State of Illinois.
4. the subject motor vehicle is a farm tractor, riding lawn mower, fork lift truck, mini-bike, snowmobile, or off-the-road motor vehicle used for competitive racing, which under the laws of the State of Illinois require no lights or license;
5. the subject motor vehicle is sold to persons for use outside the State of Illinois and is registered or titled in a state other than Illinois.

Section 9.

If any one or more of the provisions of this Ordinance is declared unconstitutional or the application thereof is held invalid, the validity of the remainder of this Ordinance and the application of such provisions to other persons and circumstances shall not be affected thereby.

Section 10.

This Ordinance shall take effect and be in force from and after its passage.