

**COOK COUNTY PARKING LOT AND GARAGE OPERATIONS TAX ORDINANCE**

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF COOK, ILLINOIS, AS FOLLOWS:

**An Ordinance**

Providing for the imposition of a tax on parking at certain locations; for definitions; for registration of tax collectors; for maintenance of records; for tickets and tags; for tax remittance and returns; for rules and regulations; and for penalties and interest.

**SECTION 1 - SHORT TITLE**

This Ordinance shall be known and may be cited as the "Cook County Parking Lot and Garage Operations Tax Ordinance".

**SECTION 2 - DEFINITIONS**

For purposes of this Ordinance, whenever any of the following words, terms or definitions are used, they shall have the meaning ascribed to them in this section:

"Department" or "Department of Revenue". The Cook County Department of Revenue.

"Motor vehicle". Any vehicle that is self-propelled.

"Operator". Any person conducting the operation of a parking lot or garage, as defined by this Ordinance, or receiving consideration for parking or storage of motor vehicles at a parking place.

"Parking lot" or "Garage". Any building, structure, premises, enclosure or other place, whether enclosed or not, except a public way, within the County of Cook, where four or more motor vehicles are stored, housed or parked for hire, charge, fee or other valuable consideration in a condition ready for use, or where rent or compensation is paid to the owner, manager or lessee of the premises for the housing, storing, sheltering, keeping or maintaining of such motor vehicles.

"Person". Any natural person, trustee, court-appointed representative, syndicate, association, partnership, limited liability company, firm, club, company, corporation, business trust, institution, agency, government corporation, municipal corporation, district or other political sub-division, or any other entity recognized by law as the subject of rights and duties.

**SECTION 3 - TAX IMPOSED**

(a) There is imposed upon the use and privilege of parking a motor vehicle in or upon any parking lot or garage in the County of Cook a tax based upon the parking charge or fee imposed by the operator for each motor vehicle parked in or upon each parking lot or garage.

(b) The tax imposed by this Ordinance for the privilege of parking is as follows:

<u>Time Period</u>	<u>Parking Charge or Fee Imposed by Operator</u>	<u>Tax Amount</u>
24 Hours or less	\$3.00 or less	\$0.00
24 Hours or less	\$3.01 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	\$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

(c) The tax imposed by this section shall not apply to (i) residential off-street parking of house or apartment or condominium occupants, wherein an arrangement for parking is provided in the house or apartment lease in a written agreement between the landlord or tenant, (ii) residential parking provided for condominium occupants pursuant to a written agreement between the condominium association and the owner, occupant or guest of a unit owner, whether the parking charge is payable to the landlord, condominium association, or to the operator of the parking lot or garage or (iii) to hospital and medical employees at a hospital or medical center parking lot or garage.

(d) The amount of the tax due under this Ordinance, shall be computed exclusive of any federal, state or municipal taxes imposed.

(e) The ultimate incidence of and liability for payment of the tax is on the person who seeks the privilege of occupying space in or upon the parking lot or garage.

#### **SECTION 4 - REGISTRATION**

Every operator shall apply for registration as a tax collector with the Department no later than 30 days after commencing business or 30 days after the effective date of this Ordinance, whichever occurs later. Application for registration shall be made to the Department by use of the form furnished by the Department for that purpose and shall contain such information as the Department may reasonably require.

#### **SECTION 5 - MAINTENANCE OF RECORDS**

(a) It shall be the duty of every operator to keep accurate and complete books and records to which the Director of Revenue shall at all times have full access. These books and records shall include all cash register or other receipts required by this Ordinance, all tickets and voided tags, and a daily sheet for each location showing (i) the number of motor vehicles parked in or on each lot or garage, segregated on a daily, weekly, monthly, or other basis, and also segregated by the amount of the charge or fee imposed for parking and (ii) the actual parking lot or garage tax receipts collected from all parking transactions.

(b) All books and records required by this section shall be retained for not less than four years after the end of the calendar year in which they are created; provided, however, that an operator on an annual basis may request approval from the Director of Revenue to discard tickets or tags that were issued more than one year earlier and the Director shall grant approval if he or she determines that the operator's books and records satisfy the requirements of this Ordinance.

#### **SECTION 6 - TICKETS AND TAGS**

(a) It shall be the duty of every operator to issue to all persons seeking the privilege of parking a motor vehicle on a daily basis a distinctive ticket in the form and manner provided by this section. Tickets shall be issued by the operator in numerical sequence.

(b) Each ticket issued by an operator shall indicate the name of the operator and the address of the parking lot or garage upon or in which the motor vehicle is parked. Unless the parking lot or garage is equipped with an automated ticket dispenser which triggers the opening of a gate, tickets shall consist of three parts; one part shall be issued by the operator to the recipient, one part shall be retained by the operator, who shall indicate on the back thereof the time of arrival and departure of the motor vehicle, and one part shall be attached to the parked motor vehicle for the purpose of identification. All three-part tickets shall contain the same serial number on each part of the ticket.

(c) It shall be the duty of every operator to issue a receipt to all persons seeking the privilege of parking a motor vehicle on a daily basis. The receipt shall indicate the parking charge paid and the amount of tax paid. The operator shall maintain records showing the number of motor vehicles parked, the total charges paid and the amount of tax collected for each range of parking charges described in Section 3.

(d) Every operator shall require a tag to be attached to each motor vehicle that is permitted to park on a weekly or monthly basis, or other basis longer than one day. Each tag shall show the name of the operator and address of the parking lot or garage upon or in

which the motor vehicle parked; an identification number; the number and issuing state of the license plate of the parked motor vehicle; and whether the motor vehicle is parked on a weekly or monthly or other basis longer than one day, indicating starting and ending dates of the week, month or other period. Tags shall be issued by the operator in numerical sequence.

(e) The operator shall keep a book record of all tags issued, showing each tag's date of issuance, identification number and parking charge imposed. The operator shall remove, or cause to be removed, and shall void each tag at the end of the week, month or other applicable period, and shall cause a new tag to be attached to the motor vehicle at the beginning of each new period.

**SECTION 7 - TAX REMITTANCE AND RETURNS; COMMISSION**

(a) On or before the last day of each calendar month, every operator shall file with the Department of Revenue a remittance return and remit all tax due for the preceding calendar month. The return shall be filed on a form prescribed by the Director of Revenue, containing such information as the Director of Revenue may reasonably require.

(b) Operators may retain a commission of one percent of the parking tax they collect to reimburse themselves for expenses incurred in connection with collecting, accounting for and remitting the tax. This commission shall not be allowed for taxes not timely remitted to the Department of Revenue or for periods during which an operator is not in compliance with the tickets, tag or receipt requirements contained in this Ordinance.

(c) In addition to any other information required by the Director of Revenue, every operator shall report on the remittance return the total amount of charges collected from recipients during the preceding calendar month for the privilege of parking a motor vehicle in or upon a parking lot or garage located in Cook County.

**SECTION 8 - RULES AND REGULATIONS**

The Director of Revenue is authorized to adopt, promulgate and enforce Rules and Regulations pertaining to the administration and enforcement of this Ordinance.

**SECTION 9 - APPLICATION OF UNIFORM REVENUE PROCEDURES ORDINANCE**

Whenever not inconsistent with the provisions of this Ordinance or whenever this Ordinance is silent, the provisions of the Uniform Penalties, Interest and Procedures Ordinance, shall apply and supplement this Ordinance.

**SECTION 10- SEVERABILITY**

If any provisions of this Ordinance or the application thereof to any person or circumstance is held invalid, the remainder of this

Ordinance and the application of such provisions to other persons or circumstances shall not be affected thereby.

**SECTION 11 - VIOLATIONS - PENALTY**

Any person violating any of the provisions of this Ordinance shall be fined not less than \$50.00 nor more than \$200.00 for each offense. Every day such violation continues shall constitute a separate and distinct offense.

**SECTION 12 - EFFECTIVE DATE**

This Ordinance shall take effect January 1, 2001.

Approved and adopted this 21<sup>st</sup> day of November 2000.