

**COOK COUNTY HOME RULE
COUNTY RETAILERS' OCCUPATION TAX ORDINANCE**

SECTION 1. As authorized by the "Home Rule County Retailers' Occupation Tax Law" (55 ILCS 5/5-1006), on and after September 1, 1992, a tax is imposed county-wide upon all persons in Cook County engaged in the business of selling tangible personal property at retail, at the rate of the gross receipts from such sales made in the course of such business. The tax shall be paid in the manner provided by the "Home Rule County Retail Occupation Tax Law".

SECTION 2. The tax herein provided for shall not be imposed on the sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption), or on prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, or syringes and needles used by diabetics. The tax herein provided for shall not apply to tangible personal property titled or registered with an agency of this State's government. Nothing in this Ordinance shall be construed to authorize imposition of a tax on the privilege of engaging in any business which, under the Constitution of the United States, may not be made the subject of taxation.

SECTION 3. The Clerk of the Board is hereby authorized and directed to obtain and transmit a certified copy of this Ordinance to the Illinois Department of Revenue not later, than five days after its effective date, and in no case later than October 1, 1997.

SECTION 4. This Ordinance shall be known and cited as the "COOK COUNTY HOME RULE COUNTY RETAILERS' OCCUPATION TAX ORDINANCE" and shall be effective upon its passage.