



Cook County Department of Revenue

118 N. Clark Street - Room 1160

Chicago, IL 60602

Phone (312) 603-6870 • Fax (312) 603-5771

www.cookcountyil.gov/revenue

Zahra Ali

Director of Revenue

RULING 2012-1

(Effective Immediately)

2012 AMENDED HOME RULE TAX ORDINANCES EFFECTIVE ENFORCEMENT DATES

Subject: Effective enforcement dates for 2012 Home Rule Tax Ordinances amended, approved and adopted by the Cook County Board of Commissioners on November 15th, 2011.

Pursuant to Sec. 34-64(a), General Powers, of the Cook County Uniform Penalties, Interest and Procedures Ordinance which states, "In addition to the powers provided in other tax ordinances, the Director may adopt, promulgate, and enforce rules and regulations pertaining to the administration and enforcement of the provisions of this article and any tax ordinance."

Per the authority granted to the Director of Revenue in accordance with Sec. 34-64(a) of the Cook County Code of Ordinances, the effective enforcement dates for the following 2012 amended Home Rule Tax Ordinances are provided below.

Ordinance Section No.	Ordinance Name	Effective Date
Sec. 74-510	Parking Lot and Garage Tax	Jan 1, 2012
Sec. 74-270	Use Tax (titled personal property)	Jan 1, 2012
Sec. 74-595	Use Tax-Non-Retailer Transfers of Motor Vehicles	Mar 1, 2012
Sec. 74-350	Alcoholic Beverages Tax	Jan 2, 2012
Sec 74-430	Tobacco Tax	Mar 1, 2012