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**09-O-15
ORDINANCE**

Sponsored by

THE HONORABLE TODD H. STROGER

PRESIDENT OF THE COOK COUNTY BOARD OF COMMISSIONERS

AN AMENDMENT TO THE ORDINANCE PROVIDING FOR A TAX ON TOBACCO

WHEREAS, the County of Cook is a home rule unit of local government pursuant to Article VII, Section 6(a) of the 1970 Illinois Constitution; and

WHEREAS, pursuant to its home rule powers, the Cook County Board of Commissioners adopted an Ordinance to provide for a tax on the retail sale of cigarettes (“Retail Sale of Cigarettes Tax Ordinance”) on June 1, 1980 and has adopted subsequent amendments; and

WHEREAS, Cook County expends significant resources in the treatment of tobacco related illnesses; and

WHEREAS, the Cook County Board of Commissioners wishes to discourage the use of tobacco by residents of Cook County and to decrease the illegal consumption of tobacco by juveniles; and

WHEREAS, the Cook County Board of Commissioners wishes to make it unlawful to sell or distribute individual unpackaged cigarettes within Cook County; and

WHEREAS, the Cook County Board of Commissioners determined it to be in the best interest of the County that the Cook County Retail Sale of Tobacco Tax Ordinance be amended to require, for enforcement and audit purposes, both wholesale and retail tobacco dealers, to register with Cook County; and

WHEREAS, the Cook County Board of Commissioners wishes to establish a system for receiving citizen reports of “possession for sale of cigarettes without tax stamps” such system may include but not be limited to a telephone and/or text number tip line; and

WHEREAS, the Cook County Board of Commissioners seeks to eliminate the repetitive illegal possession of counterfeit, unstamped or improperly stamped packages of cigarettes in Cook County by imposing a new per package penalty that would require a wholesale tobacco dealer, retail tobacco dealer, or vending machine operator to pay a \$25.00 penalty for each unstamped or improperly stamped package of cigarettes that are in their possession; and

WHEREAS, the Cook County Board of Commissioners seeks to impose a Wholesale Tobacco Dealer redemption penalty equal to 50% of the tax due and increase the general violation penalties from \$500.00 to \$1,000.00 for first time offenders, and from \$1,000.00 to \$2,000.00 for the second and each subsequent offense; and

WHEREAS, the Cook County Board of Commissioners seek to impose a statute of limitations period of “one year” for persons requesting a credit or refund for tax stamps affixed to packages of cigarettes returned to the manufacturer, or damaged tax stamps or expired tax stamps.

NOW, THEREFORE, BE IT ORDAINED, by the Cook County Board of Commissioners that Chapter 74 Taxation, Article XI Tobacco Tax, Sections 74-430 through 74-448 of the Cook County Code of Ordinances is hereby amended as follows:

Sec. 74-430. Short title; definitions.

This article may be cited as the "Cook County Tobacco Tax Ordinance".

Sec. 74-431. Definitions.

For the purpose of this article, whenever any of the following words, terms or definitions are used herein, they shall have the meaning ascribed to them in this section.

Chewing tobacco means any leaf tobacco that is not intended to be smoked.

Cigar means any roll of tobacco wrapped in leaf tobacco or in any substance containing tobacco (other than any roll of tobacco which is a cigarette as defined in this article).

Cigarette means any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and whether such tobacco is flavored, adulterated or mixed with any other ingredient, or not, and the wrapper of which is made of paper or any other substance or material except tobacco.

Department means the Department of Revenue within the Bureau of Finance of the County of Cook.

Director means the Director of the Department of Revenue.

Manufacturer means any person who makes or fabricates cigarettes and/or tobacco products and sells them.

Package means the original packet, box, tin or container whatsoever used to contain and to convey cigarettes and/or tobacco products to the consumer.

Person means any natural person, trustee, court appointed representative, syndicate, association, partnership, firm, club, company, corporation, business trust, institution, agency, government corporation, municipal corporation, district or other political subdivision, contractor, supplier, vendor, vendee, operator, user or owner, or any officers, agents, employees, or other representative, acting either for himself or for any other person in any capacity, or any other entity recognized by law as the subject of rights and duties. The masculine, feminine, singular or plural is included in any circumstances.

Pipe tobacco includes any tobacco which, because of its appearance, type, packaging or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco to be smoked in a pipe.

Premises means, but is not limited to, buildings, vehicles or any place where cigarette inventory is possessed, stored or sold.

Retail tobacco dealer means any person who engages in the business of selling cigarettes and/or tobacco products in the County of Cook to a purchaser for use or consumption and not for resale in any form.

Roll-your-own tobacco includes any tobacco which, because of its appearance, type, packaging or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes.

Sale, resale, selling means any transfer of ownership or possession, or both, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever for a valuable consideration.

Smokeless tobacco includes any snuff, chewing tobacco, or other tobacco products not intended to be smoked.

Snuff means any finely cut, ground or powered tobacco that is not intended to be smoked.

Stamp means paper or other material with an imprint or decalcomania device thereon, of such size, design, color and denominations as may be prescribed and procured by the Department which, when affixed to a package of cigarettes, shall evidence payment of the tax thereon, as provided by this article.

Tobacco products includes, but is not limited to, any cigars; cheroots; stogies; periques; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff or snuff flour; cavendish; plug and twist tobacco; fine-cut and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings, and sweeping of tobacco; and other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise, or both chewing and smoking; but does not include cigarettes or tobacco purchased for the manufacture of cigarettes by cigarette wholesale tobacco dealers and manufacturers as defined in this article.

Unit means any division of quantity that may be used as a standard to measure the quantity sold based on length, width, weight such as pounds, ounces and/or grams or volume or some other similar unit of measure, including but not limited to per item.

Use means any exercise of a right or power, actual or constructive, and shall include but is not limited to the receipt, storage, or any keeping or retention for any length of time, but shall not include possession for sale by a retail or wholesale tobacco dealer as defined in this article.

Wholesale tobacco dealer means any person who engages in the business of selling or supplying cigarettes, and/or tobacco products, who brings into the County, cigarettes, to any person for resale in or outside the County of Cook. For the purposes of this article, wholesale tobacco dealers also include cigarette distributors who are licensed with the State of Illinois (35 ILCS 143/10-20). (Ord. No. 06-O-07, § 1, 2-9-2006.)

Sec. 74-432. Cigarette tax imposed; tax stamp purchases; tax collection; un-mutilated or un-altered tax stamps; the unlawful sale of cigarettes, and tip line.

(a) *Cigarette tax imposed.* A tax at the rate of 100 mils or \$0.10 per cigarette is hereby imposed upon all cigarettes possessed for sale and upon the use of all cigarettes within the County of Cook, the ultimate incidence of and liability for payment of said tax to be borne by the consumer of said cigarettes. The tax imposed hereby at the rate of 100 mils or \$0.10 per cigarette shall become in force and effect on March 1, 2006. The tax herein levied shall be in addition to any and all other taxes.

(b) *Tax stamp purchases.* The tax imposed in this section shall be paid by purchase of tax stamps from the Department, except as otherwise provided in Section 74-441(a) and (b) of this article. The Department shall only sell Cook County cigarette tax stamps to cigarette distributors who are licensed with the State of Illinois. It shall be the duty of every wholesale tobacco dealer, before delivering or causing to be delivered any cigarettes to a retail tobacco dealer in the County of Cook to purchase from the Department a tax stamp for each package of cigarettes and to cancel said stamps prior to the delivery of such cigarettes to any retail tobacco dealer in the County of Cook. Said stamps shall be affixed and cancelled in the manner prescribed by rules and regulations of the Department. Any stamp which is defective or unused may be returned to the Department by a wholesale tobacco dealer, who shall thereafter be credited or reimbursed with the amount paid to the Department for such stamps.

(c) *Tax collection.* Any wholesale tobacco dealer who shall pay the tax levied by this article to the Department shall collect the tax from any retail tobacco dealer to whom the sale of said cigarettes is made, and any retail tobacco dealer shall, in turn, then collect the tax from the purchaser of said cigarettes. The tax shall be paid to the person required to collect it as trustee for and on account of the County of Cook.

(d) *Un-mutilated or un-altered tax stamps.* It shall be unlawful for any retail tobacco dealer to purchase cigarettes from any person unless each package bears an un-mutilated tax stamp affixed thereto and cancelled thereon in the manner required by this article and the rules and regulations of the Department. Possession by a retail tobacco dealer of cigarettes having no stamp affixed and cancelled shall give rise to the prima facie presumption that such cigarettes are possessed by him in violation of the provisions of this article.

(e) *The unlawful sale of cigarettes.* It shall be unlawful for any wholesale tobacco dealer to sell cigarettes to any person, other than to another registered Cook County wholesale tobacco dealer, unless each package bears an un-mutilated Cook County tax stamp affixed, or where the selling wholesale tobacco dealer, or its agent, delivers the unstamped cigarettes to a location outside Cook County.

(f) *The unlawful sale of cigarettes.* It shall be unlawful for any wholesale or retail tobacco dealer or person to break or otherwise open any cigarette package to sell or distribute individual cigarettes or a number of unpackaged cigarettes that is smaller than the minimum package size of 20 cigarettes or any quantity of cigarettes that is smaller than the smallest package distributed by the manufacturer for individual consumer use.

(g) *Tip line.* The Director shall establish a system for receiving citizen reports of “possession for sale of cigarettes without tax stamps.” Such system may include but not be limited to a telephone and/or text number tip line, and a website with an email address. The Director shall promulgate rules and regulations to assure a citizen’s anonymity. Any citizen who furnishes information, on forms prescribed by the Department, information that leads to a finding and the collection of a tax liability and / or violation for the possession of cigarettes without tax stamps, the Director or his designee may provide for the citizen to receive a reward of up to but in no event higher than \$1,000.00 for each such finding and tax or violation collection. No Cook County employee shall be eligible for any reward authorized by this section.

Sec. 74-433. Internet, mail order and outside-of-county purchases.

With respect to cigarettes or tobacco products purchased over the internet, by mail order or outside the County, if the tax on cigarettes and tobacco products which is imposed pursuant to this article, as amended, has not been paid by a wholesaler or retailer prior to use or possession of the cigarette or tobacco product by a person within the County of Cook, such person shall be obligated to make payment of the tax directly to the Department. Within 30 days of purchase, such person shall file a return with the Department of Revenue and pay the tax due under this article, as amended.

Sec. 74-434. Failure to file a return and/or pay tax.

In case of failure to file a tax return and pay this tax when due the Department may assess penalties and interest as provided for in the Cook County Uniform Penalties, Interest and Procedures Ordinance [Section 34-60 et seq.].

Sec. 74-435. Rule making.

(a) The Department shall prescribe reasonable rules, definitions, and regulations necessary to carry out the duties imposed upon it by this article. Such rules, definitions, and regulations shall include, but not be limited to, reasonable procedures consistent with existing practices of wholesale tobacco and retail tobacco dealers for collection and remittance of the tax herein levied.

(b) The Department may appoint wholesale tobacco dealers and any other person within or without the County of Cook as agents for the tax herein levied. The Department is hereby authorized to grant a commission not exceeding .0045 or .45% per cigarette tax stamp sold by the County of Cook to such agent for services rendered in connection with the tax herein levied in [Section 74-432], provided said tax is remitted, in full, by the due date.

(c) Within 30 days after the effective date of this article every wholesale tobacco dealer doing business in the County of Cook shall file with the Department, on forms prescribed by it, a sworn inventory of cigarettes in their possession or control on March 1, 2006. With said inventory, the wholesale tobacco dealer shall pay to the Cook County Collector the taxes due, including any additional taxes due as a result of this article, as amended, with respect to all stamped cigarettes which were in such wholesale tobacco dealer's possession on March 1, 2006.

(d) Within 30 days after the effective date of this article every retail tobacco dealer doing business in the County of Cook shall file with the Department, on forms prescribed by it, a sworn inventory of cigarettes in their possession or control on March 1, 2006. With said inventory, the retail tobacco dealer shall pay to the Cook County Collector the taxes due, including any additional taxes due as a result of this article, as amended, with respect to all cigarettes which were in such retail tobacco dealer's possession on March 1, 2006.

(e) Within 30 days after the effective date of this article every retail tobacco dealer doing business in the County of Cook shall file with the Department, on forms prescribed by it, a sworn inventory of tobacco products in their possession or control on June 1, 2006. With said inventory, the retail tobacco dealer shall pay to the Cook County Collector the taxes due, including any additional taxes due as a result of this article, as amended, with respect to all tobacco products which were in such retail tobacco dealer's possession on June 1, 2006.

Sec. 74-436. Cigarette tax stamps; agents; and used and unused stamps.

(a) *Cigarette tax stamps.* The Department shall contract for and furnish tax stamps of such denominations and quantities as may be necessary for the payment of the tax imposed on cigarettes by this article, and may, from time to time, provide for the issuance and exclusive use of stamps of a new design and forbid the use of stamps of any other design.

(b) *Agents.* The Department may appoint wholesale tobacco dealers of cigarettes and any other person within or without the County as agents to affix stamps to be used in paying the tax hereby imposed on cigarettes and said agent is hereby authorized to appoint other persons in his employ who are to affix said stamps to any cigarettes under his control in the manner prescribed by the rules and regulations promulgated by the Department. Whenever the Department shall sell, consign or deliver to any such agent any such stamps, such agent shall be entitled to receive compensation for his services and expenses in affixing such stamps, and to retain use of the monies to be paid by him for such stamps as a commission. The Department is hereby authorized to prescribe a schedule of commissions not exceeding five percent allowable to such agent for affixing such stamps. Such schedule shall be uniform for each type and denomination of stamp used and may be on a graduated scale with respect to the number of stamps purchased. The Department may, in its discretion, permit an agent to pay for such stamps within 30 days after the date of sale, consignment, or delivery of such stamps to such agent, provided a bond or bank letter of credit satisfactory to the Department and approved as to form and legality by the State's Attorney shall be submitted by said agent to the Department, in an amount equal to the value of such stamps. The Department, with approval from the State's Attorney, shall issue regulations pursuant to Section 74-435 regarding the use of such bonds or bank letters of credit.

(c) *Used and unused stamps.* The Department may redeem unused tax stamps lawfully on the possession of any person. Any person seeking credit and/or a refund for unused tax stamps, tax stamps affixed to packages of cigarettes returned to a manufacturer, or for the replacement of tax stamps, must file a claim in writing on forms prescribed by the Department. This form must be filed with the department no later than 12 months after the month in which the tax remittance or tax payment was made to the Department. The United States post mark date or date of physical/actual receipt is used, by the Department, to determine if a credit or refund is filed timely. No person shall sell or offer for sale any stamp issued under this article, except by written permission of the Department. The Department may prescribe rules and regulations concerning refunds, sales of stamps and redemption under the provisions of this article.

Sec. 74-437. Registration of wholesale and retail tobacco dealers.

A person commencing business as a wholesale or retail tobacco dealer within Cook County after the adoption of this article, as amended shall register with the Department within 20 days after the effective date of this article or commencement of business.

Sec. 74-438. Tax free sales.

Wholesale tobacco dealers doing business in Cook County shall not pay or collect a tax with respect to cigarettes and/or tobacco products which are otherwise subject to the tax when the cigarettes and/or tobacco products are being sold to the following:

- (a) Another wholesale tobacco dealer holding a valid Cook County tobacco wholesalers registration certificate; and
- (b) A wholesale tobacco dealer or a retail tobacco dealer in the event, the selling wholesale tobacco dealer, or its agent, delivers the cigarettes or other tobacco products to a location outside of Cook County.

Sec. 74-439. Books and records to be kept.

(a) *Records of deliveries.* At the time of delivering cigarettes to any person doing business in the County of Cook, it shall be the duty of every wholesale tobacco dealer to make a true triplicate invoice, numbered serially, showing the date of delivery, the number of packages, the number of cigarettes contained therein in each shipment of cigarettes delivered, and the name of the purchaser to whom delivery is made. The wholesaler shall issue one copy of the invoice to the purchaser, and shall retain one legible copy of the same for the use and inspection of the Department for the period of time as provided for in the Cook County Uniform Penalties, Interest and Procedure Ordinance [Section 34-60 et seq.].

(b) *Quarterly returns.* A sworn quarterly Cigarette Revenue Information return shall be filed by each wholesale tobacco dealer with the Department, on forms prescribed by the Department. The return shall be filed on or before the last day of the first month following the preceding quarter. Every wholesale tobacco dealer required to file a tax return under this section, who does not file such tax return by its due date, or alternatively does not provide all required information on such tax return, shall be subject to the penalties that are provided for in Sec. 74-446 of this Article in addition to all other penalties and interest that may be due as provided in the Uniform Penalties, Interest and Procedures Ordinance [Section 34-60 et seq.]. Quarterly returns, books and records, papers and original source documents that provides support for the information that is included in the return filed, with the Department, shall be kept for the period as provided in the Cook County Uniform Penalties, Interest and Procedures Ordinance [Section 34-60 et seq.].

(c) *Maintaining books and records.* It shall be the duty of all wholesale tobacco dealers, retail dealers and persons required by this article to collect and/or to pay the taxes herein imposed to keep and maintain all books, papers and records related to all transactions taxable under this article and to make such records available to the Director or a duly authorized representative who has been appointed, by the Director, on request for inspection, audit and/or copying during regular business hours. The Department shall promulgate rules and regulations specifying the records that shall be kept by wholesale tobacco dealers, retail dealers and persons required by this article to collect and or/pay the taxes herein imposed, and may prescribe any forms appropriate in furtherance of this article. Books, papers and records which relate to a return filed or required to be filed with the Department shall be kept for the period as provided for in the Cook County Uniform Penalties, Interest and Procedures Ordinance [Section 34-60 et seq.]. The burden shall be on the tax collector and tax payer to keep records which verify the basis for any and all transactions which are claimed to be exempt from taxation pursuant to Section 74-438 of this article.

Sec. 74-440. Inspections.

Books and records kept in compliance with Sec. 439 of this Ordinance shall be made available to the Department upon request for inspection and/or copying during regular business hours. Representatives of the Department shall be permitted to inspect or audit cigarette inventory in or upon any premises. An audit or inspection may include the physical examination of the cigarettes, packaging or the cigarette tax stamps. It shall be unlawful for any person to prevent or hinder a duly authorized Department representative from performing the enforcement duties provided in this article.

Sec. 74-441. Posting of Signs.

Every retail tobacco dealer may be required to post a sign that has been prescribed and issued by the Department, stating that it is against the law to sell or purchase unstamped packages of cigarettes. The Director will provide the wording and specifications for this sign. The sign shall be posted at the retailer's place of business in a conspicuous location, so that it can be seen by anyone purchasing cigarettes.

Sec. 74-442. Counterfeit or altered tax stamps.

Every person who shall falsely make, alter, forge or counterfeit any tax stamp, or who, with intent to defraud the County, shall affix or cause to be affixed any counterfeit or altered stamp to any package of cigarettes, knowing said stamp to be counterfeit or altered, shall be guilty of a Class B misdemeanor, in addition to any other criminal penalties which may be applicable under Illinois or Federal law.

Sec. 74-443. Single state and county stamp and monthly tax return.

(a) *Single state and county stamp.* Notwithstanding the provisions of Subsections 74-432(b) and (d), and Subsection 74-436(a) of this article, the Department may provide by regulation that the tax imposed by this article shall, in the alternative, be collected by means of the issuance and sale of a single tax stamp to be prepared jointly with the Department of Revenue of the State of Illinois (and/or the City Comptroller of the City of Chicago) evidencing the payment of the tax imposed by this article. Toward that end, the Department may make such arrangements and agreements with the Department of Revenue of the State of Illinois (and/or the City Comptroller of the City of Chicago) as may be required with respect to the method of acquiring, affixing, canceling and the manner of sharing the cost of such joint single tax stamps, and may establish procedures for payment of that portion of the tax revenue collected by the Department of Revenue of the State of Illinois (and/or the City Comptroller of the City of Chicago) due and payable to the County of Cook, in furtherance of the purposes of this article. In the event such alternative method as herein provided is utilized, no other method of collecting said tax may be used within the relevant jurisdiction; however, all other applicable provisions of this article shall nevertheless remain in full force and effect.

(b) *Monthly tax return.* Notwithstanding the provisions of Subsections 74-432(b) and (d), Subsection 74-436(a) and subsection (a) of this section, the Department may provide by regulation that the tax imposed on cigarettes by this article, in the alternative, shall be collected by means of the filing of a sworn tax return to be prepared and filed by every wholesale tobacco dealer who sells cigarettes for consumption in the County of Cook. Said return shall be filed on a monthly basis and shall contain the same information required by Subsection 74-436(b) of this article. Said return shall be filed with the Department on or before the fifteenth day of each month stating such other and further information as may be required by the Department, and said return shall be accompanied by a certified check in the amount of the tax due and payable upon such taxable sales made by said wholesale tobacco dealer in the County of Cook during the preceding month. In the event such alternative method is utilized, no other method of collecting said tax may be used; however, all other applicable provisions of this article shall remain in full force and effect with the exception of the necessity of filing a quarterly tax return as provided in Subsection 74-439(b) of this article, which shall not be required.

Sec. 74-444. Mutilation of tax stamps.

It is unlawful for any person to mutilate a tax stamp herein required on any package of cigarettes before it is sold by a retail tobacco dealer.

Sec. 74-445. Seizure, unstamped or improperly stamped cigarette penalty, and cigarette redemption penalty.

(a) *Seizure.* Whenever the Department or any of its duly authorized representatives shall discover any cigarettes subject to any tax provided by this article upon which said tax has not been paid or the stamps affixed and cancelled as herein required, they are hereby authorized and empowered forthwith to seize and take possession of such cigarettes together with any vending machine or receptacle in which they are held for sale which, except for money contained in such vending machine or receptacle, shall thereupon be deemed to be forfeited to the County of Cook.

(b) *Unstamped or improperly stamped cigarette penalty.* Notwithstanding any penalties provided for in the Uniform Penalties, Interest and Procedures Ordinance, the Department shall require the wholesale tobacco and/or retail dealers to pay \$1,000.00 or a \$25.00 per package penalty (see below), and including any fees for the seizure and storage of any seized cigarette packages, cigarette-vending machines or receptacles. Any person who is assessed said penalty shall be entitled to protest and request a hearing pursuant to the provisions in the Uniform Penalties, Interest and Procedures Ordinance [Section 34-60 et seq.].

Unstamped or improperly stamped cigarette penalty

Number of Cigarette Packages Confiscated	Penalty Amount
1 to 40	= \$1,000.00
41 or more	= \$ 25.00 per package

(c) *Cigarette redemption penalty.* The Department may, within a reasonable time, thereafter, by a public notice given at least five days before the date of the sale, sell such forfeited cigarettes and vending machines or receptacles at public sale and pay the proceeds to the Treasurer of the County of Cook. In the alternative, the Department, shall either destroy or on reasonable notice, may permit the Wholesale Tobacco Dealer from whom the said cigarettes were seized, to redeem the cigarettes and/or any vending machine or receptacle seized therewith, by the payment of a Redemption Penalty equal to 50 percent of the tax due, and including the cost incurred in such proceeding. Such seizure, destruction, and sale, or redemption shall not be deemed to relieve any person from fine or imprisonment provided herein for violation of any provision of this article.

Sec. 74-446. Transmittal of excess tax collections.

In the event a person collects an amount in excess of the tax imposed by this article, as amended, which amount is purported to be a collection thereof, and said person fails to return the said excess amount to the purchaser who paid the tax, the said person who collected the tax shall account for and pay over all such excess amounts to the Department along with the tax properly collected.

Sec. 74-447. Deposit of tax proceeds.

All proceeds resulting from the imposition of the tax under this article, including penalties, shall be paid to the Department. The Department shall direct every dollar collected from the 2006 increase in the rate of the Home Rule Tobacco Tax to be deposited into the funds of the Cook County Bureau of Health.

Sec. 74-448. Penalties.

Any person determined to have violated this article, as amended, may be subject to a fine of one thousand dollars (\$1,000.00) for the first offense, and a fine of two thousand dollars (\$2000.00) for the second and each subsequent offense. A separate and distinct offense shall be regarded as committed each day upon which said person shall continue any such violation, or permit any such violation to exist after notification thereof. The tax required in this article to be collected by any wholesale or retail tobacco dealer pursuant to this article shall constitute a debt owed by such wholesale or retail tobacco dealer to the County.

Effective Date: This Ordinance, as amended, shall take effect and be in force upon passage.

Approved and adopted this 4th day of March 2009.

TODD H. STROGER, President
Cook County Board of Commissioners

Attest: DAVID ORR, County Clerk