



**COOK COUNTY DEPARTMENT OF REVENUE
TOBACCO TAX ORDINANCE
NOTICE OF 2013 TAX RATE AND DEFINITION CHANGES**

**FOR YOUR INFORMATION: 2013 TOBACCO ORDINANCE CHANGES – EFFECTIVE
JANUARY 1, 2013**

Smokeless and Smoking Tobacco Tax Rate Increase:

Pursuant to Section 74-433 (d) (2) of the Cook County Tobacco Tax Ordinance, as amended on November 15, 2011, the Tobacco Tax on both Smoking Tobacco and Smokeless Tobacco is \$0.60 per ounce (2012 tax rate \$0.30 per ounce)

Large Cigar Tax Rate Increase:

Pursuant to Section 74-433 (d) (2) of the Cook County Tobacco Tax Ordinance, as amended on November 15, 2011, the Tobacco Tax on Large Cigars is \$0.30 per Cigar (2012 tax rate \$0.25 per Cigar)

- Large Cigar means any roll of tobacco, other than a cigarette, wrapped in leaf tobacco or any substance containing tobacco and weighing more than three pounds per one thousand units.

Retailer Smokeless Tobacco; Smoking Tobacco and Large Cigar 2012 Ending Inventory Tax Due:

Section 74-435 (a) provides that it shall be a violation of this article to engage in the sale, possession or use of any smokeless and smoking Tobacco subject to any tax provided by this article upon which said tax has not been paid. Therefore Retail Tobacco Dealers are required to remit the additional amount of tax due (\$0.30 per ounce) on all Smoking Tobacco, Smokeless Tobacco and \$0.05 on all Large Cigars in their possession or control at 11:59 pm on December 31, 2012 to the Cook County Department of Revenue (DOR) on forms prescribed and issued by the Cook County Department of Revenue.

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MARCH 1, 2013**

Cigarette Tax Rate Increase: Pursuant to Section 74-433 (a) of the Cook County Tobacco Tax Ordinance, as amended on November 2, 2012, effective March 1, 2013 the tax on cigarettes will be \$0.15 per cigarette (2012 tax rate \$0.10 per cigarette). Further information regarding the cigarette tax increase and floor tax will be mailed / communicated prior to March 1, 2013

Wholesaler and Retailer Cigarette 2013 Floor Tax Due: Section 74-435 (a) provides that it shall be a violation of this article to engage in the sale, possession or use of any cigarettes subject to any tax provided by this article upon which said tax has not been paid. Therefore Wholesale Tobacco Dealers and Retail Tobacco Dealers are required to remit the additional amount of tax due (\$0.05 per cigarette / \$1.00 per pack of 20) on all Cigarettes in their possession or control at 11:59 pm on February 28, 2013 to the Cook County Department of Revenue on forms prescribed and issued by the Cook County Department of Revenue.

Little Cigar Definition Change: Pursuant to Section 74-431 of the Cook County Tobacco Tax Ordinance, amended November 2, 2012. Little Cigar means any roll of tobacco, other than a cigarette, wrapped in leaf tobacco or any substance containing tobacco and not weighing more than four pounds per one thousand units (2012 Little Cigar defined as not weighing more than three pounds per thousand units)

Large Cigar Definition Change: Pursuant to Section 74-431 of the Cook County Tobacco Tax Ordinance, amended November 2, 2012. Large Cigar means any roll of tobacco, other than a cigarette, wrapped in leaf tobacco or any substance containing tobacco and weighing more than four pounds per one thousand units (2012 Large Cigar defined as weighing more than three pounds per thousand units).

Pursuant to Section 74-435 (a) of the Cook County Tobacco Tax Ordinance, it shall be a violation of this article to engage in the sale, possession or use of any cigarettes and/or other tobacco products subject to any tax provided by this article upon which said tax has not been paid or the stamps affixed and cancelled. For details, please see the complete Cook County Tobacco Tax Ordinance Chapter 74 – Taxation Article XI – Tobacco Tax.

FOR ASSISTANCE

If you have any questions, please contact the Department of Revenue at 118 N. Clark Street, Chicago, IL 60602, telephone number (312)-603-6870 or email at cookcounty.revenue@cookcountyil.gov or visit the Cook County Department of Revenue webpage at www.cookcountyil.gov/revenue for additional information.

To report violations of Cook County tobacco Ordinances, please visit our webpage.