



Cook County Government

COVID-19 Taxes, Fines and Fees Relief Package

A Message From the President

I am initiating a series of measures waiving various County fines, fees and deferring tax collections to help businesses during the COVID-19 pandemic. With businesses facing so many challenges and difficulties created by the coronavirus, suspending these fines and fees is the right thing to do. It is our hope these measures provide much-needed relief. Waiving these fines and fees and deferring the County's tax collection will assist our businesses in terms of cash flow to the tune of \$45 million during these trying times.

Sincerely,

Toni Preckwinkle
Cook County Board President

Department of Revenue

Home Rule Taxes

The filing date has been extended to June 1, 2020 for the February, March and April 2020 tax periods. No penalties or interest will be applied during this extension period.

- ▶ New Motor Vehicle Tax
- ▶ Use Tax (Dealers)
- ▶ Alcoholic Beverage Tax
- ▶ Amusement Tax
- ▶ Tobacco Tax (Other Tobacco Products requiring monthly filing)
- ▶ Gasoline and Diesel Fuel Tax
- ▶ Parking Lot and Garage Operations Tax
- ▶ Firearm and Firearm Ammunition Tax
- ▶ Hotel Accommodations Tax

- ▶ Issuance of Home Rule Tax assessments resulting from audits or investigations will be suspended until after April 30, 2020. No penalties or interest will be applied during the extension period.
- ▶ Internal Debt collection on outstanding liabilities will be suspended until after May 31, 2020.
- ▶ No defaults will be issued on any payment plans due to missed payments in March, April and/or May 2020 until after June 1, 2020.



Cook County Government

COVID-19 Taxes, Fines and Fees Relief Package

Liquor Licenses

Unincorporated Cook County Liquor Licenses expiring April 30, 2020 will be extended until July 31, 2020.

Late fees will not be assessed for license holders with an expiration date as long as the license is renewed on or before July 31, 2020.



Gambling Machines Fees Waived Through October 1

- ▶ For currently registered gambling machines, late fees will not be assessed for the 2020-2021 year as long as the new tax emblem is purchased and affixed on or before October 1, 2020.
- ▶ If you are operating a new gambling machine during July 2020, you must register and pay the pro-rata tax emblem fee for the extended period August 1, 2019 – September 30, 2020.
- ▶ If you are operating a new gambling machine on or after August 1, 2020, you must register and pay the annual tax emblem for the period August 1, 2020 – July 31, 2021.

Environment and Sustainability

Fees Waived Through May 31

- ▶ Equipment Registration Fee.
- ▶ Revision fees related to asbestos and demolition.

Due Dates Extended

- ▶ MSW Transfer Station fee from April 30 to July 30, 2020.
- ▶ Recycling Facility permit fee from April 15 to July 15, 2020.
- ▶ CCDD permit fee from May 15 to August 15, 2020.
- ▶ Liquid Hazardous Waste fee from April 1 to July 1, 2020.
- ▶ Municipal and non-municipal hauler quarterly report from April 30 to July 30, 2020.
- ▶ Mailing of bills for annual Certificate of Operation will be June 1 with due date 60 days later (July 31).



Cook County Government

COVID-19 Taxes, Fines and Fees Relief Package

Building and Zoning



- ▶ Mailing invoices for all annual inspections will be suspended.
- ▶ Mailing invoices for new violation notices, except for violations deemed dangerous and hazardous, will be suspended.
- ▶ Late fees on any invoices will not be imposed until after April 30, 2020.

Transportation and Highways

- ▶ Any Right of Way (ROW) Violations will be waived, and only warnings will be issued, through April 30, 2020.
- ▶ Permit fees for any entity seeking a County Highways ROW Permit, excluding utility companies, will be waived through April 30, 2020.



Administrative Hearings

The Department of Administrative Hearings will postpone the adjudication of cases and will send notices accordingly.

Contract Compliance

Certifications Extended

- ▶ All currently certified Minority/Women/Veteran/Service-Disabled Veteran/Person with Disability owned businesses have the option of having their 2020 renewal dates extended automatically by 6 months with recertification fees waived.
- ▶ Those businesses whose renewal date is in April, May, June and July of 2020 will automatically be extended for 6 months.