



## COOK COUNTY DEPARTMENT OF REVENUE

The Cook County Use Tax Ordinance that went into effect on December 1, 1995 was put into place to:

*(I)mpose and collect a tax upon the use of tangible personal property which is purchased at retail and which is titled or registered by an agency of state government to a person at a location within Cook County...*

The revenue collected from this tax is allocated to the Cook County Public Safety Fund, which includes the County's criminal justice system (courts, juvenile detention, jails and related programs) as well as the Office of the Public Guardian and other departments.

### **The Use Tax applies as follows:**

- to tangible personal property that must be titled or registered with an agency of the State of Illinois (tangible personal property includes items such as automobiles, trucks, motorcycles, boats, trailers, etc.).
- if the property was titled or registered to a Cook County address, and
- if the property was purchased from a retail dealer (not a private individual).

The Use Tax is equal to 1% of the purchase price of the property. For example, the tax on a \$10,000 car would be \$100.

If you purchased your vehicle from a dealer located in Cook County, the dealer should have collected and remitted this tax for you. If you purchased your vehicle from a dealer located outside of Cook County, and you titled and registered it to a Cook County address, you are required to pay this tax. Dealers located outside of Cook County may not be required to tell you about this tax or to collect or remit it on your behalf.

If you believe that you have already paid this tax to the dealer, please review your Bill of Sale or contact your dealer. Note that separate taxes are collected for the State of Illinois, the City of Chicago (if you are a Chicago resident) and for Cook County.

Dealers do not use the State of Illinois ST-556 or the RUT-25 forms to remit the Cook County Use Tax, therefore amounts shown on these forms do not indicate that the Cook County Use Tax was paid. After reviewing your records, if you believe that the Cook County Use Tax has been paid, please send a copy of your Bill of Sale with the Cook County Use Tax circled or highlighted or request that your dealer send a copy of his "Schedule A" to us.

If you are exempt or believe that you do not owe the Cook County Use Tax for another reason, please send appropriate documentation.

**If you have any questions** please call **(312) 603-6961** between the hours of 8:30 am to 4:30 pm Monday through Friday.

**Include your Customer and/or Vehicle Identification Number with any correspondence.**