



Department of Revenue

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## Cook County Department of Revenue Regulation

### Sweetened Beverage Tax Regulation 2017-5

Subject – Sweetened Beverage Tax Collection Implementation on August 2, 2017

Effective Date – July 28, 2017

On November 10, 2016, the Cook County Board enacted the Sweetened Beverage Tax Ordinance (“Ordinance”). The Ordinance imposes a \$0.01 tax on each ounce of sweetened beverage sold at retail in the County (“Tax”). The ultimate liability of the tax is to be borne by the retail purchaser.

The Ordinance was challenged in the Circuit Court of Cook County under case number 2017 L 50596. On July 28, 2017, Judge Daniel J. Kubasiak granted the County’s motion to dismiss the complaint without prejudice and dissolved the Temporary Restraining Order entered on June 30, 2017. Accordingly, the Sweetened Beverage Tax Ordinance and regulations are in effect and must be adhered to.

While all retailers and distributors should have been prepared to collect and remit the Sweetened Beverage Tax on July 1, 2017, **the Cook County Department of Revenue hereby sets the first date of collection of the Tax as August 2, 2017. The first tax return for the August tax period accordingly must be submitted along with all applicable Tax by September 20, 2017.** The Department will mail tax returns to all registered distributors. Distributors who have not already registered must do so as soon as possible. The registration form and a sample tax return can be found on the Departments website ([www.cookcountyil.gov/agency/department-revenue](http://www.cookcountyil.gov/agency/department-revenue)).

**With respect to the application of the Tax on existing inventory (“floor tax”), retailers must take inventory of the sweetened beverages in their possession for sale on August 1, 2017. The floor tax on this inventory must be remitted to the Department of Revenue along with the floor tax return by September 20, 2017.** Floor tax returns are available on the Department website. If you previously received a floor tax return by mail, you may use that as well.