



Board of Commissioners of Cook County

118 North Clark Street
Chicago, IL

Legislation Text

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PROPOSED ORDINANCE

HAIL VEHICLE AND RIDE SHARING TRIP TAX

BE IT ORDAINED, by the Cook County Board of Commissioners, that Chapter 74 - Taxation, Article V - Service Occupation Tax, Section 74-193 of the Cook County Code be amended as follows:

Sec. 74-193. Hail Vehicle and Ride-Sharing Trip Tax

(a) Definitions

For the purposes of this section:

(1) Hail Vehicle means every automobile or motor-propelled vehicle, not otherwise classified as a taxicab, used for the transportation of not more than eight passengers for hire, excluding the driver, at rates based solely upon each trip, which vehicle is routed under the direction or with the agreement of such passengers or other persons hiring such vehicle where the service is obtained through a Ride-Sharing Service.

(2) Ride-Sharing Service means any Company or person, engaged in the business of offering to the general public, the ability to hire a Hail Vehicle via mobile internet application, such as, but not limited to Uber and Lyft.

(3) Taxicab means every automobile or motor-propelled vehicle having a distinctive insignia and color scheme, used for the transportation of not more than eight passengers for hire, excluding the driver, at rates based on the distance, duration or number of trips, or on the writing time, or on any combination of such rates, which vehicle is routed under the direction or with the agreement of such passengers or other persons hiring such vehicle.

(b) Trip Tax Imposed

A tax of fifty (50) cents is imposed per hail vehicle trip that:

(1) begins and ends in Cook County; or

(2) begins in Cook County and ends in the following Counties, Lake County, Illinois, DuPage County, McHenry County, Kane County, Will County, or Lake County, Indiana; or

(3) begins in the following Counties, Lake County, Illinois, DuPage County, McHenry County, Kane County, Will County, or Lake County, Indiana and ends in Cook County.

(c) Remittance

The tax imposed by this section and pursuant to 55 ILCS 5/5-1007 (home rule county service occupation tax law) shall be paid in the manner provided for by such statute.

Effective date: This ordinance shall be in effect immediately upon effect .