

FINANCE

Checkout Bag Tax (2737)

Municipal

Code 3-50

Reference:

Tax Return

Form 2737 Form Code:

The Checkout Bag Tax is imposed on the retail sale or use of checkout bags in Chicago. Procedure:

Tax is imposed at \$0.07 per checkout bag sold or used in the City. Tax Base:

Deductions

Exemptions, A. This tax shall not apply to the extent it would violate the United States Constitution or the Cons State of Illinois.

and Credits:

B. This tax shall not apply to the retail sale or use of checkout bags that are used to carry items pu to the Supplemental Nutritional Assistance Program or a similar governmental food assistance pro

C. It shall be presumed that checkout bags sold or used by wholesalers and stores are subject to t under this chapter until the contrary is established. The burden of proving that such checkout bag hereunder shall be upon the person so claiming.

D. In remitting the tax to a wholesaler, a store shall be allowed a credit of two cents per checkout

E. In remitting the tax to the Department, a wholesaler shall be allowed the same two-cent-per ba in (D), resulting in a five-cents-per-bag required remittance to the Department.



Rulings and Every wholesale and eligible retail store selling or using checkout bags must register with the Dep <u>Procedures:</u> before the February 1, 2017 effective date to begin collecting and/or remitting the tax on February have any questions about the Checkout Bag Tax, the Floor Tax return, or how to get registered for contact Customer Service at 312.747.4747 or by e-mail at RevenueDatabase@cityofchicago.org (mailto:RevenueDatabase@cityofchicago.org).

> 3-50 Chicago Checkout Bag Tax Ordinance (/content/dam/city/depts/rev/supp_info/TaxPublication 50ChicagoCheckoutBagTaxOrdinance.pdf)

Checkout Bag Tax Affidavit for Apportionment

(/content/dam/city/depts/rev/supp_info/TaxPublicationsandReports/CheckoutBagTaxAffidavitforA

Checkout Bag Tax FAQs

(/content/dam/city/depts/rev/supp_info/TaxPublicationsandReports/CheckoutBagTaxFAQs.pdf)

Checkout Bag Tax Placard

(/content/dam/city/depts/rev/supp_info/TaxPublicationsandReports/Checkout%20Bag%20Tax%20

Checkout Bag Tax - Sample store receipts

(/content/dam/city/depts/rev/supp_info/TaxPublicationsandReports/CheckoutBagTaxSamplestore

Guidance on the Checkout Bag Tax

(/content/dam/city/depts/rev/supp_info/TaxPublicationsandReports/GuidanceontheCheckoutBag

☐ Supporting Information Facts

Department:

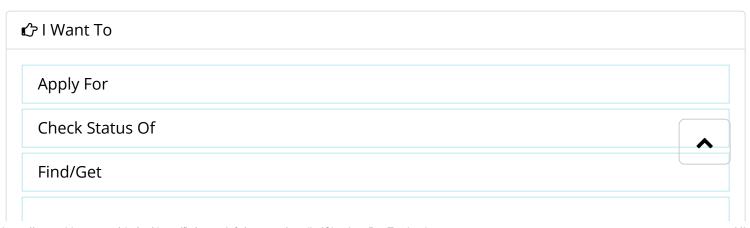
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