



(/content/city/en.html)

FINANCE

Checkout Bag Tax (2737)

Municipal

Code 3-50

Reference:

Tax Return

Form Code: Form 2737

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

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

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

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

C. It shall be presumed that checkout bags sold or used by wholesalers and stores are subject to the tax imposed 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 bag.

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



Rulings and Procedures: Every wholesale and eligible retail store selling or using checkout bags must register with the Department of Finance before the February 1, 2017 effective date to begin collecting and/or remitting the tax on February 1, 2017. If you 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 \(/content/dam/city/depts/rev/supp_info/TaxPublicationsandReports/3-50ChicagoCheckoutBagTaxOrdinance.pdf\)](#)

[Checkout Bag Tax Affidavit for Apportionment \(/content/dam/city/depts/rev/supp_info/TaxPublicationsandReports/CheckoutBagTaxAffidavitforApportionment.pdf\)](#)

[Checkout Bag Tax FAQs \(/content/dam/city/depts/rev/supp_info/TaxPublicationsandReports/CheckoutBagTaxFAQs.pdf\)](#)

[Checkout Bag Tax Placard \(/content/dam/city/depts/rev/supp_info/TaxPublicationsandReports/Checkout%20Bag%20Tax%20Placard.pdf\)](#)

[Checkout Bag Tax - Sample store receipts \(/content/dam/city/depts/rev/supp_info/TaxPublicationsandReports/CheckoutBagTaxSamplestorereceipts.pdf\)](#)

[Guidance on the Checkout Bag Tax \(/content/dam/city/depts/rev/supp_info/TaxPublicationsandReports/GuidanceontheCheckoutBagTax.pdf\)](#)

Supporting Information Facts

Department:

[Finance \(/content/city/en/depts/fin.html\)](#)

People We Serve:

[Businesses & Professionals \(/content/city/en/ofinterest/bus.html\)](#)

[Existing Businesses \(/content/city/en/ofinterest/bus/exst_bus.html\)](#)

Programs & Initiatives:

[Taxes \(/content/city/en/progs/tax.html\)](#)

I Want To

Apply For

Check Status Of

Find/Get



[Pay For/Buy](#)

[Register](#)

[Report/File](#)

[Request](#)

[Sign up for/Volunteer](#)

[Home \(/city/en.html\)](#) : [Disclaimer \(/city/en/general/disclaimer.html\)](#) : [Privacy Policy \(/city/en/general/privacy.html\)](#) : [Web Standards \(/city/en/general/standards.html\)](#) : [Site Credits \(/city/en/general/credits.html\)](#) : [Site Map \(/city/en/general/sitemap.html\)](#) : [Contact Us \(/city/en/general/contact.html\)](#) : [Press Room \(/content/city/en/depts/mayor/press_room.html\)](#) : [Website Feedback \(https://www.surveymonkey.com/r/cocwebsitesurvey\)](#)

Copyright © 2010 - 2019 City of Chicago



[\(/content/city/en.html\)](#)

