



**LOCAL SPECIAL TAX**  
**Cook County**

February 16, 2023

	<b>Yes</b>	<b>No</b>
<b>DOR Administrative Costs/Savings</b>		<b>X</b>

Department of Revenue  
Analysis of H.F. 124 (Skraba) / S.F. 52 (Hauschild)

Cook County has imposed a non-transit sales and use tax of 1% since 2010 and a transit sales and use tax of 0.5% since 2017.

Cook County currently has the authorization to impose a lodging tax of up to 1% and an admissions and recreation tax of up to 3% to finance a new Event and Visitors Bureau. Both taxes terminate 15 years after imposition.

The bill repeals the authority to impose an admissions and recreation tax in Cook County. The lodging tax authorization remains, and the tax would terminate 30 years after imposition.

The bill would have no impact on any state fund.

Minnesota Department of Revenue  
Tax Research Division  
[https://www.revenue.state.mn.us/  
revenue-analyses](https://www.revenue.state.mn.us/revenue-analyses)

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