



Office of the Chicago City  
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Office of the City Clerk

City Council Document Tracking Sheet

**Meeting Date:** 10/5/2011  
**Sponsor(s):** Emanuel, Rahm (Mayor)  
**Type:** Ordinance  
**Title:** Amendment of Section 3-20-030 of Municipal Code  
regarding employer's expense tax  
**Committee(s) Assignment:** Committee on Finance

FIN.



OFFICE OF THE MAYOR  
CITY OF CHICAGO

RAHM EMANUEL  
MAYOR

October 5, 2011

TO THE HONORABLE, THE CITY COUNCIL  
OF THE CITY OF CHICAGO

Ladies and Gentlemen:

At the request of the Budget Director, I transmit herewith an ordinance amending Section 3-20-030 of the Municipal Code regarding the employer's expense tax.

Your favorable consideration of this ordinance will be appreciated.

Very truly yours,

Mayor



## ORDINANCE

### **BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHICAGO:**

**SECTION 1.** Section 3-20-030 of the Municipal Code of Chicago is hereby amended by inserting the underscored language as follows:

**3-20-030 Employer's expense tax.**

A. A tax is hereby imposed upon every employer who, in connection with the employer's business, engages, hires, employs, or contracts with 50 or more individuals as commission merchants and full-time employees, or any combination thereof, to perform work or render services in whole or in part within the City of Chicago. Beginning July 1, 1995, and continuing through June 30, 2012, the amount of the tax shall be \$4.00 per month for each commission merchant and full-time employee to whom commission or employment compensation is paid or to whom such commission or compensation has accrued. Beginning July 1, 2012, and continuing through June 30, 2014, the amount of the tax shall be \$2.00 per month for each commission merchant and full-time employee to whom commission or employment compensation is paid or to whom such commission or compensation has accrued. Effective July 1, 2014, the tax shall no longer be imposed. The incidence of this tax shall be upon the employer alone as an employer's expense tax and shall not be transferred directly or indirectly to the commission merchant or full-time employee under any circumstances.

*(Omitted text is unaffected by this ordinance)*

**SECTION 2.** This ordinance shall be in force and effect upon passage and approval.