

## Legislation Details (With Text)

File #:	O2015-7826				
Туре:		nance	Status:	Passed	
File created:	10/28/2015		In control:	City Council	
			Final action:	11/18/2015	
Title:	Amendment of Municipal Code Section 3-47-030 by imposing tax on retail sale of liquid nicotine products				
Sponsors:	Moreno, Proco Joe				
Indexes:	Ch. 47 Chicago Liquid Nicotine Product Tax				
Attachments:	1. O	2015-7826.pdf			
Date	Ver.	Action By	Ad	tion	Result
11/18/2015	1	City Council	Pa	assed	Pass
11/16/2015	1	Committee on Finance	R	ecommended to Pass	Pass
10/28/2015	1	City Council	R	eferred	

ORDINANCE

SECTION 1. Section 3-47-030 of the Municipal Code of Chicago is hereby amended by deleting the struck-through language and inserting the language underscored, as follows:

## 3-47-030 Tax imposed.

A tax is hereby imposed on the retail sale of liquid nicotine products in the City. This tax shall be paid by the purchaser, and nothing in this chapter shall be construed to impose a tax on the occupation of retail or wholesale liquid nicotine product dealer. The tax shall be imposed at a . rate of 1.25 0.80 per product unit, plus an additional 0.25 0.55 per fluid milliliter of consumable liquid, gel, or other solution contained in the product.

SECTION 2. Following due passage and publication, this ordinance shall take effect on January 1, 2016, and the figures set forth herein shall be deemed to immediately supersede the figures set forth in Section 3-47-030 of the Municipal Code as set forth in the 2016 Substitute Revenue Ordinance, as Amended.

Procottoe Moreno Alderman, 1<sup>st</sup> Ward