



# Office of the City Clerk

City Hall  
121 N. LaSalle St.  
Room 107  
Chicago, IL 60602  
www.chicityclerk.com

## Legislation Text

---

File #: O2017-1060, Version: 1

---

### ORDINANCE

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

SECTION 1. Section 3-4-187 of the Municipal Code of Chicago is hereby amended by deleting the language struck through and by inserting the language underscored, as follows:

#### **3-4-187 Tax payments.**

A. Except for taxpayers or tax collectors that make estimated payments in accordance with Section 3-4-188 of this chapter, every taxpayer or tax collector that is required to pay or remit an annual return tax directly to the department shall pay or remit the actual amount of tax due on or before the fifteenth day following the end of the monthly tax period (or quarterly tax period if applicable) in which the liability was incurred. The tax shall be accompanied by a payment or remittance coupon as prescribed by the comptroller.

B. Notwithstanding subsection A. of this section, taxpayers or tax collectors may pay or remit without penalties or interest their total liability for an annual tax year with their annual return, rather than making monthly payments (or quarterly payments where applicable), provided that (1) their total liability for such annual return tax was less than or equal to \$2,400.00 ~~\$1,200.00~~ for the 12-month period immediately preceding the current annual tax year and (2) they filed returns or coupons and paid or remitted amounts for such annual return tax directly to the department for the entire 12-month period immediately preceding the current annual tax year.

SECTION 2. This ordinance shall be in full force and effect from and after its passage and publication.

**CHICAGO February 22, 2017 To the**

**President and Members of the City Council: Your Committee on Finance having had under**

**consideration**

An ordinance concerning the authority to approve the amendment of Section 3-4-187 of the Municipal Code of Chicago regarding tax payments.

Direct Introduction

Having had the same under advisement, begs leave to report and recommend that your Honorable Body pass the proposed Ordinance Transmitted Herewith

**This recommendation was concurred in by  
of members of the committee with**

**Respectfully submitted**