



# Office of the City Clerk

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Chicago, IL 60602  
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## Legislation Text

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File #: SO2016-705, Version: 1

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CHICAGO March 16, 2016

To the President and Members of the City Council:

Your Committee on Finance having had under consideration

A communication recommending a proposed ordinance concerning the authority to approve an amendment of Section 3-40-010 of the Municipal Code of Chicago which would exempt tampons and sanitary napkins from the City's Home Rule Municipal Retailer's Occupation Tax.

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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 \_\_\_\_\_ (a (viva voce vote))  
of members of the committee with \_\_\_\_\_ dissenting vote(s)

Respectfully submitted (signed) ^ ^ V-

Chairman



WHEREAS, Feminine hygiene products are already exempt from sales taxes in Minnesota, Pennsylvania, New Jersey, Maryland and Massachusetts; and

WHEREAS, The City of Chicago desires to exempt tampons and sanitary napkins from its Home Rule Municipal Retailer's Occupation Tax; now therefore

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

SECTION 1. The above recitals are expressly incorporated herein and made part hereof as though fully set forth herein.

SECTION 2. Section 3-40-010 of the Municipal Code of Chicago is hereby amended by adding the language underscored, as follows:

**3-40-010 Tax - Imposed.**

a) A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than tangible personal property titled or registered with an agency of Illinois government, at retail in the City of Chicago, pursuant to the Home Rule Municipal Retailer's Occupation Tax Act, at the rate of one and one-quarter percent of the gross receipts from such sales made in the course of such business.

b) The tax imposed by this section shall not be applicable to or imposed upon sales of the following items:

i) Food for, human consumption which is to be consumed off the premises where it is sold, except that alcoholic beverages, soft drinks and food which has been prepared for immediate consumption shall be subject to the tax imposed hereunder; and

ii) Prescription and nonprescription medicines, drugs, medical appliances<sup>^</sup> including, but not limited to, tampons and sanitary napkins, and insulin, urine testing materials, syringes and needles used by diabetics.

(c) Nothing in this section shall be construed to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by the State of Illinois or any political subdivision thereof.

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SECTION 3. This ordinance shall be in full force and effect upon its puastige-and-publication.

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