

Chie on Finance
Scott W.

ORDINANCE

SECTION 1. Title 3 of the Municipal Code of Chicago is hereby amended by inserting a new Chapter 3-46A, as follows:

CHAPTER 3-46A CHICAGO GROUND DELIVERY TAX

3-46A-010 Title.

This chapter shall be known and may be cited as the "Chicago Ground Delivery Tax Ordinance". The tax imposed by this chapter shall be known as the "Chicago Ground Delivery Tax".

3-46A-020 Definitions.

When any of the following words or terms are used in this chapter, they shall have the meaning set forth below:

"Department" means the Department of Finance.

"Groceries" means food for human consumption which is to be consumed off the premises where it is sold, excluding alcoholic beverages, soft drinks, candy, and food that has been prepared for immediate consumption.

"Ground delivery" means the delivery of one or more packages of tangible personal property sold at retail that is consummated by shipment of such property to a location within the City by means of ground transportation by a motor vehicle without regard to the physical location of the seller or point of origin of such property, including, but not limited to, shipment via an express company or first-party shipment by the seller of such property.

"Seller" means any person engaged in the business of selling tangible personal property in the City or to purchasers in the City.

The terms "application" and "third-party facilitator" have the respective meanings ascribed in Section 4-4-120.

3-46A-030 Tax imposed.

(a) Pursuant to the authority granted by 65 ILCS 5/8-11-6a and 65 ILCS 5/11-42-6, a tax is imposed on the use of ground delivery at the rate of \$1.25 per package, without regard to the number of items within such package. The incidence of the tax and the obligation to pay the tax are on the purchaser of the tangible personal property being delivered, and the seller of such property shall collect and remit such tax, unless such sale is consummated, arranged, or facilitated by a third-party facilitator, in which case the third-party facilitator shall collect and remit such tax in accordance with Section 3-46A-040.

(b) The tax imposed by this chapter shall not apply to the use of ground delivery for the delivery of packages containing:

(1) solely prescription and nonprescription medicines, drugs, medical appliances including, but not limited to, tampons and sanitary napkins, and insulin, urine testing materials, syringes and needles used by diabetics;

(2) prepared food for immediate human consumption which is to be consumed off the premises where it is sold;

(3) primarily groceries; or

(4) solely groceries and items exempt from tax under paragraph (1) of this subsection.

(c) Nothing in this chapter shall be construed to impose the tax on any person or activity which, under the constitutions of the United States or the State of Illinois, may not be taxed by the City.

3-46A-040 Collection and remittance responsibilities.

(a) Except as otherwise provided herein, it shall be the duty of each seller of tangible personal property sold at retail and delivered to a location within the City by using ground delivery to collect the tax imposed by this chapter from the purchaser of such property at the point of sale and to remit the tax to the Department in accordance with Section 3-46A-050 of this chapter. In the event that a seller required to collect and remit taxes under this chapter fails to collect or remit the tax required to be collected by this chapter, the seller shall be liable to the City for the amount of such tax, plus any attendant penalties and interest.

(b) If a sale subject to the tax imposed by this chapter is consummated, arranged, or facilitated by means of an application, or if a third-party facilitator otherwise processes the payment for such sale, it shall be the duty of the third-party facilitator to collect the tax imposed by this chapter from the purchaser of such property at the point of sale and to remit the tax to the Department in accordance with Section 3-46A-050 of this chapter. In the event that a third-party facilitator required to collect and remit taxes under this chapter fails to collect or remit the tax required to be collected by this chapter, the third-party facilitator shall be liable to the City for the amount of such tax, plus any attendant penalties and interest.

3-46A-050 Paying, collecting, and remitting the tax and filing returns.

On or before the last day of each calendar month, every person required to collect and remit the tax imposed by this chapter shall file with the Department a tax return and pay or remit all applicable tax attributable to the immediately preceding calendar month. The tax collector shall file the required return on a form prescribed by the Comptroller and shall provide such information as the Comptroller may reasonably require.

3-46A-060 Books and records.

Every person required to collect and remit the tax imposed by this chapter shall keep accurate books and records of its business or activity, including original source documents and books of entry denoting the transaction that gave rise, or may have given rise, to the tax liability or any exemption that may be claimed, and the days that such ground delivery was used to deliver tangible personal property sold at retail to purchasers in the City. All such books and records shall be kept in the English language and, at all times during business hours of the day, shall be subject to and available for inspection by the Department.

3-46A-070 Rules and regulations.

The Comptroller is authorized to adopt, promulgate, and enforce rules and regulations pertaining to the application, administration, and enforcement of the tax imposed by this chapter. To maximize enforcement of the tax imposed by this chapter, the Comptroller may consult and work in conjunction with the Commissioner of Business Affairs and Consumer Protection.

3-46A-080 Application of Uniform Revenue Procedures Ordinance.

Whenever not inconsistent with the provisions of this chapter, the provisions of the Uniform Revenue Procedures Ordinance, Chapter 3-4 of this Code, as amended, shall apply to and supplement this chapter.

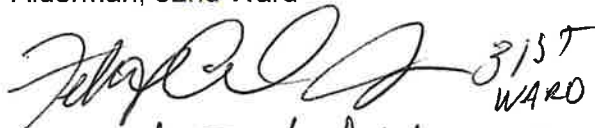
SECTION 2. This ordinance shall take effect on January 1, 2026.



SCOTT WAGUESPACK
Alderman, 32nd Ward



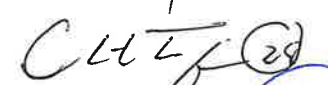
GILBERT VILLEGAS
Alderman, 36th Ward

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Anthony Napolitano - 41
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