

ORDINANCE

WHEREAS, the City of Chicago (the "City") is a municipal corporation and home rule unit of government under Article VII, Section 6(a) of the 1970 Constitution of the State of Illinois; and

WHEREAS, the County of Cook (the "County") is a public body corporate of the State of Illinois; and

WHEREAS, the City and the County each have enacted a tax upon the retail sale of cigarettes, the payment of which is evidenced by the placing of a stamp on each package of cigarettes sold within the City and the County; and

WHEREAS, the City and the County wish to reduce the cost of administering their separate taxes by the continued use of a single stamp to evidence payment of both the City and County taxes that apply to cigarettes sold within the City and the County; and

WHEREAS, the provisions of Article VII, Section 10 of the 1970 Illinois Constitution authorize and encourage units of local government to contract with themselves; and

WHEREAS, the provisions of the Intergovernmental Cooperation Act, (5 ILCS 220/1 et seq.), authorizes and encourages intergovernmental cooperation; and

WHEREAS, the City and the County wish to share the costs of obtaining the jointly issued single tax stamp evidencing payment of both the City and County taxes on the retail sale of cigarettes within the City and;

WHEREAS, the City and the County desire to enter into an Intergovernmental Agreement to set forth the terms and conditions relating to the sharing of the costs of obtaining the stamps; and

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


SECTION 1. The above recitals are incorporated herein by this reference.

SECTION 2. Subject to the approval of the Corporation Counsel of the City of Chicago as to form and legality, the Director of the Department of Revenue ("Director") and a designee of the Director are each authorized to execute and deliver an Intergovernmental Agreement (the "Agreement"), in substantially the form attached as Exhibit A, and such other documents as are necessary, between the City of Chicago and Cook County, which Agreement may contain such other terms as are deemed necessary or appropriate by the parties executing the same on the part of the City.

SECTION 3. To the extent that any ordinance, resolution, rule, order or provision of the Municipal Code of Chicago, or part thereof, is in conflict with the provisions of this ordinance, the provisions of this ordinance shall control. If any section, paragraph, clause or provision of this ordinance shall be held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the other provisions of this ordinance.

SECTION 4. This Ordinance takes effect upon passage and approval.

Document No. PO2009-8385

REFERRED TO COMMITTEE ON FINANCE
DEC 16 2009
 City Clerk City of Chicago