



City of Chicago



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Office of the City Clerk

Document Tracking Sheet

Meeting Date:	10/28/2015
Sponsor(s):	Moreno (1)
Type:	Ordinance
Title:	Amendment of Municipal Code Section 3-47-030 imposing tax on retail sale of liquid nicotine products
Committee(s) Assignment:	Committee on Finance

Finance

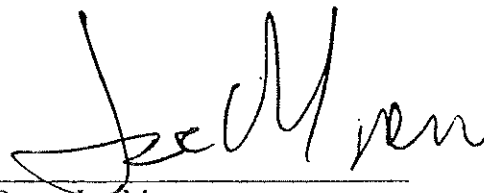
ORDINANCE

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.



Proco Joe Moreno
Alderman, 1st Ward