

**Cook County  
Department of Revenue**



**GAMBLING MACHINE TAX  
NOTICE OF DUTY TO REGISTER (Sec 74-627)**

Effective June 1, 2013, a tax is imposed upon each Gambling Machine that is displayed by a person for play or operation by the public in Cook County. The annual tax rate on a Gambling Device for each 12-month period, as established by the director, is \$1,000.00 and the annual tax rate on a Video Gaming Terminal for each 12-month period, as established by the director, is \$200.00.

A review of data received from the Illinois Gaming Board revealed the business identified above is an Illinois Gaming Board licensed Terminal Operator, Licensed Video Gaming Location or Licensed Riverboat Gaming Operation. Such licensed businesses must register to remit the Cook County Gambling Machine Tax, as noted in Section 74-627, Registration, which provides the following:

- (1) Any owner of a Gambling Machine to be played or operated by the public at any place in the county shall register with the department.
- (2) Any person who displays a Gambling Machine, to be played or operated by the public at any place in the county, owned or leased by such person shall register with the department

**Definitions**

**Sec. 74-626** – *Gambling Device* shall mean a machine or mechanical, electrical, or electronic device utilized in or primarily designed for gambling, and includes any clock, tape machine, slot machine, video machine, or other machine, for the reception of money or other things of value on chance or skill is staked, hazarded, bet, won, or lost, but does not include gambling devices exempted from the Illinois Criminal Code, 720 ILCS 5/28-2(a)(1) through 5/28-2(a)(4) or video gaming terminals, as defined in the Illinois Video Gaming Act, 230 ILCS 40/5.

**Sec. 74-626** - *Video Gaming Terminal* means any electronic video game machine that, upon insertion of cash, is available to play or simulate the play of a video game, including but not limited to video poker, line up, and blackjack, utilizing a video display and microprocessors in which the player may receive free games or credits that can be redeemed for cash and as further defined under the Video Gaming Act, 230 ILCS 40/5. The term does not include a machine that directly dispenses coins, cash, or tokens or is for amusement purposes only.

**Registration**

Enclosed you will find the Cook County Department of Revenue Gambling Machine Tax Registration Application. Please complete and remit this form to the mailing address above before June 21, 2013. Once you have completed the enclosed Registration Application, you will receive a packet including the pre-printed Gambling Machine Tax Return and Emblem Application issued by the Department. You are required to remit this form on an annual basis. Samples of the Gambling Machine Tax Return and Emblem Application will be available online at [www.cookcountyil.gov/revenue](http://www.cookcountyil.gov/revenue) for your review.

**Responsibilities of the Business**

Sec 74-629 – Any owner of a Gambling Machine shall report and remit the tax due on the Gambling Machine played or operated by the public. It shall be the duty of every owner to remit the tax due on the Gambling Machine on forms prescribed by the Department. Emblems will be valid for a period of one year beginning August 1<sup>st</sup> and ending the following July 31<sup>st</sup>. A new emblem will need to be purchased each subsequent year.

**Failure to Register**

Failure to register on or before the due date will give the Department cause to impose and enforce penalties pursuant to the Chapter 34 Uniform Penalties, Interest and Procedures Ordinance.

If you have any questions, please contact the Department during business hours Monday through Friday from 8:30 a.m. to 4:30 p.m. at (312) 603-6864. For more information and clarification concerning this ordinance, please visit our website at [www.cookcountyil.gov/revenue](http://www.cookcountyil.gov/revenue).

**Return To:**  
 Cook County Department of Revenue  
 Gambling Machine Tax Registration  
 118 N. Clark Street, Room 1160  
 Chicago, IL 60602

**Cook County Department of Revenue**



<b>FOR OFFICE USE ONLY</b>
REG. NO -
ISSUED -
TRACKING NO. -

Telephone: (312) 603-6328  
 Fax: (312) 603-5729  
 Web: [www.cookcountyil.gov/revenue](http://www.cookcountyil.gov/revenue)

**GAMBLING MACHINE TAX  
 REGISTRATION APPLICATION**

(Please carefully read instructions on the back before completing this form)

**1. Licenses**

IL Gaming Board License No.	IL Business Tax No. (IBT)	IL Municipal/Township License No. (if applicable)	IL Secretary of State ID No.	F.E.I.N.

**2. General Information**

RESPONSIBLE OWNER / PARTY	RESPONSIBLE OWNER / PARTY
LEGAL BUSINESS NAME	DOING BUSINESS AS (DBA)
STREET ADDRESS	CITY STATE ZIP
COMPLETE MAILING STREET ADDRESS (if different than above)	
IL MUNICIPALITY/TOWNSHIP NAME	IL MUNICIPALITY/TOWNSHIP PHONE NUMBER
BUSINESS FAX NUMBER	BUSINESS EMAIL ADDRESS
CONTACT PERSON	CONTACT NUMBER

**3. Check Applicable:**

- Terminal Operator, Licensed by Illinois Gaming Board
- Owner or Operator of Video Gaming Location, Licensed by Illinois Gaming Board
- Owner of Riverboat Gaming Operation, Licensed by Illinois Gaming Board

4. Do you own the Gambling Devices or Video Gaming Terminals?  YES  NO

5. If yes, how many do you own? \_\_\_\_\_ Gambling Devices \_\_\_\_\_ Video Gaming Terminal

6. If no: (a)  Check this box if you are registered, or have applied to be registered, as a Licensed Owner or Operator of a Video Gaming location, but do not currently display Gambling Machines for use by the public.

(b) Please identify the Owner of the Gambling Devices or Video Gaming Terminals at your location below.

NAME	TITLE	NAME	TITLE
HOME STREET ADDRESS (NO P.O. BOX #)	PHONE	HOME STREET ADDRESS (NO P.O. BOX #)	PHONE
CITY	STATE	ZIP	CITY STATE ZIP

**7. CERTIFICATION**

Under penalties of perjury I, the undersigned, state that I have examined the information and, to the best of my knowledge, it is true, correct and complete. I further attest that I and the responsible owners / party named above, are responsible for the filing of this tax registration form. Information provided on this form does not subvert for the actual ordinance.

\_\_\_\_\_  
 SIGNATURE TITLE DATE CONTACT NUMBER

## GAMBLING MACHINE TAX REGISTRATION APPLICATION INSTRUCTIONS

**Line 1 - Enter the applicable information:** IL Gaming Board License No.; IL Business Tax No. (IBT); IL Municipal / Township License No.; IL Secretary of State ID No.; Federal Employee Identification No..

**Line 2 - Enter General Information:** Owner / Responsible Owner Name(s); Legal Business Name; Doing Business As (DBA); Street Address and/or Mailing Street Address; City; State; Zip; IL Municipality/ Township Name; IL Municipality Phone Number; Business Fax Number; Business Email Address; Contact Person and Contact Phone Number.

**Line 3 -** Check applicable

**Line 4 -** Check applicable, if "Yes", complete Line 5; if "No" complete Line 6.

**Definitions:**

*Gambling Device* shall mean a machine or mechanical, electrical, or electronic device utilized in or primarily designed for gambling, and includes any clock, tape machine, slot machine, video machine, or other machine, for the reception of money or other things of value on chance or skill is staked, hazarded, bet, won, or lost, but does not include gambling devices exempted from the Illinois Criminal Code, 720 ILCS 5/28-2(a)(1) through 5/28-2(a)(4) or video gaming terminals, as defined in the Illinois Video Gaming Act, 230 ILCS 40/5.

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**Line 5 -** Enter the number of Gambling Devices and/or Video Gaming Terminals that you own.

**Line 6 -** Select option (a) by checking the box or option (b) and enter all requested identifying information for the Responsible Owners of the Gambling Machines at your location.

**Line 7 -** If you fail to provide a responsible owner/officer signature, title, date, printed first and last name and contact number, this registration form will be considered incomplete and thereby be subject to penalties or fines.

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