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## 1 HOUSE RESOLUTION

2 WHEREAS, The City of Chicago currently imposes an 8% 3 personal property lease transaction tax on certain car rentals 4 within the City and within the counties of Cook, DuPage, Kane, 5 Lake, McHenry, and Will; and

WHEREAS, Under a recent ruling by the City's Department of Revenue, it is presumed that the rental is subject to the City's transaction tax if a suburban car rental company does not maintain written records, including a photocopy of the lessee's driver's license or other residency documentation, or if the lessee resides in Chicago or is staying a local visiting address in the City; this presumption can be rebutted only by a sworn affidavit signed by the lessee and certifying that he or she will not be spending more than 50% of his or her time in Chicago during the rental period; and

WHEREAS, This practice is a burden on suburban drivers and businesses; and

WHEREAS, It is wrong for the City of Chicago to attempt to balance its \$50.5 million budget gap on the backs of suburban drivers, many of whom may not be using city roads and services; therefore, be it

it further

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- 1 RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE
  2 NINETY-SIXTH GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, that we
  3 urge the City of Chicago to cease its attempts to collect this
  4 transaction tax on non-city residents in suburban areas; and be
- RESOLVED, That suitable copies of this resolution be presented to the Mayor of the City of Chicago and the Director of the Department of Revenue of the City of Chicago.