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Illinois: Cook County (Chicago) sweetened beverage tax, update

A Cook County Circuit Court judge on July 28, 2017, dismissed a lawsuit filed by the Illinois Retail Merchants Association and several grocery stores alleging that imposition of the Cook County sweetened beverage tax violated the Illinois Constitution and that the tax ordinance was impermissibly vague.

After dismissing the suit, the court dissolved a temporary restraining order (TRO) precluding enforcement of the tax that had been in place since June 30, 2017.

Cook County subsequently announced that the tax is to be collected at the consumer level beginning August 2, 2017. Retailers must take inventory of their sweetened beverages for purposes of the floor tax on August 1, 2017. It remains to be seen whether the plaintiffs will seek an injunction at the appeals court level.

Read a [July 2017 report](#) [PDF 32 KB] prepared by KPMG LLP

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