



Chicago Tax Rate Changes as of January 2025

In accordance with the City Council's passage of the 2025 Revenue Ordinance on December 16, 2024, the following tax changes will be effective on **January 1, 2025**, unless otherwise noted below:

Personal Property Lease Transaction Tax

- The rate of the tax shall be **11%** of the lease or rental price for all leases.

Amusement Tax for Paid TV and Electronically Delivered Amusements

- In the case of paid television and amusements that are delivered electronically, such as video streaming, audio streaming, and on-line games, the rate of the tax shall be equal to **10.25%** of the charges paid for the privilege to view or to participate in such amusement.

Parking Tax

- The tax imposed on the privilege of parking for a 24-hour period or less, on a weekly basis, or monthly, shall be **23.25%** of the charge or fee paid for parking.
- The rate of tax shall be **23.25%** of the gross amount of consideration received by a valet parking business in connection with its valet parking operations in the City, including all related service fees or similar charges.
- **The new 23.25% tax rate shall apply 7 days a week for all types of parking.**

Checkout Bag Tax

- The tax shall be imposed at the rate of ten cents (**\$0.10**) per checkout bag sold or used in the City.
- Every store that remits or pays the tax shall be eligible to retain one cent (\$0.01) per checkout bag sold or used, resulting in a net remittance or payment of nine cents (\$0.09) per checkout bag sold or used. A wholesaler receiving such remittance or payment from a store shall be required to remit to the Department only the net amount of nine cents (\$0.09) per checkout bag sold or used.

Ground Transportation Tax TNP Downtown Zone Surcharge (effective January 6, 2025)

- For ground transportation vehicles used in the City to provide transportation network service by transportation network drivers:
 - For every single ride, an additional **\$1.50** per vehicle per ride accepted for every such ride that includes a pickup or drop-off, or both, between 6:00 a.m. and 10:00 p.m. in the Downtown Zone.
- **The new Downtown Zone rate for single rides shall apply 7 days a week from 6:00 a.m. to 10:00 p.m.**

If you have any questions regarding this notice, please email us at revenuecs@cityofchicago.org or

call the Business Contact Center at (312) 747-4747.