



Written by [Bob Adelman](#) on October 25, 2021

Illinois Supreme Court Rules Cook County's Taxes on Guns and Ammo Are Unconstitutional, 6-0

[In a remarkable decision](#), the Illinois Supreme Court ruled 6-0 that the taxes enacted on firearms and ammunition by Cook County in 2012 and 2015 are unconstitutional, both under the U.S. Constitution and the Illinois Constitution.

The October 21 ruling is remarkable because the court's decision was unanimous. It's remarkable because Illinois is [arguably one of the most anti-gun, anti-Second Amendment states](#) in the union. It's remarkable in that it obliterates the county's stated purpose that these taxes somehow have anything to do with reining in rampant gun violence, especially in Chicago.



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The weekend before the ruling came down, Chicago suffered 22 of its citizens being shot, four fatally. The weekend after the ruling, 29 Chicagoans were shot, three fatally. So much for Cook County's argument that taxes on firearms and ammunition would have any perceivable impact on gun violence in the Windy City.

Illinois Supreme Court Justice Mary Jane Theis wrote that the \$25 tax on the purchase of a firearm imposed by Cook County in 2012, and the tax on the retail sale of ammunition (five cents on each centerfire cartridge and one cent on each rimfire cartridge purchased) imposed three years later

violate the Second Amendment to the United States Constitution ... [and] the Illinois State Constitution....

We agree that the ordinances impose a burden on the exercise of a fundamental right protected by the Second Amendment ... [that] they do directly burden a law-abiding citizen's right to acquire a firearm and the necessary ammunition for self-defense.

Secondarily Justice Theis noted that Cook County deliberately and intentionally imposed those taxes on firearms and ammunition, calling them "a special object of taxation." This, she wrote, also violated the Illinois State Constitution's prohibition under its "uniformity" clause.

Justice Theis never used the word "infringed," which appears in both the U.S. and the state constitutions:

Second Amendment to the U.S. Constitution: "A well-regulated Militia, being necessary to the security of a free State, the right of the people to keep and bear arms shall not be infringed."

The Illinois State Constitution: "Subject only to the police power, the right of the individual



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citizen to keep and bear arms shall not be infringed.”

Instead, she consistently used the word “burden,” which is a synonym for infringe, including “afflict,” “depress,” “encumber,” “handicap,” “hinder,” and “impede.” Synonyms for “infringe” include “breach,” “contravene,” “encroach,” “intrude,” and “trespass.”

For those readers still struggling to understand the founders’ use of “a well-regulated militia, being necessary to the security of a free state” in the Second Amendment, the following might prove helpful. It describes the freedom to read books:

A well-educated citizenry, being necessary to the culture of a free state, the right of the people to keep and read books shall not be infringed.

All of which is entirely lost to Cook County Board President Toni Preckwinkle, who issued this nearly incomprehensible statement following the Illinois Supreme Court’s unanimous ruling, apparently blaming the state’s epidemic gun violence on bullets:

It is no secret that gun violence continues to be an epidemic in our region. Addressing societal costs of gun violence in Cook County is substantial and an important governmental objective.

We continue to maintain that the cost of a bullet should reflect, even if just a little bit, the cost of the violence that ultimately is not possible without the bullet.

We are committed to protecting County residents from the plague of gun violence with or without this tax.



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