



Section on State & Local Taxation

The Mission of the [ISBA State & Local Taxation Section](#):

To enhance the knowledge and professional capabilities of lawyers in the practice of state tax law; to disseminate current information such as proposed legislation, case law and administrative procedures to members of the section and explain the ramifications of these changes to the members; and to promote improvement in the state tax system through proposed legislation and administrative action, preparation of newsletters and presentation of seminars.

General:

- ◆ Section dues are \$30 per year.
- ◆ To join, go to www.isba.org/sections

[Continuing Legal Education](#)

The Section sponsored the following programs during the year:

- ◆ **Taxing the Internet – When “Settled Law” Becomes Unsettled** (12/04/18)
- ◆ **How Will the Political Winds Shift the Tax Policy Direction?** (1/31/19)

Section members also receive discounts on section-sponsored CLE programs.

[Legislation](#)

The Section Council reviews proposed legislation that may affect their members' practice area. Highlights of the most recent legislative session include:

1. Number of bills reviewed: 227
2. Significant legislation:
 - a. SB 1379 – Complete overhaul of Property Tax System
 - b. HB 251 – Property Tax Sale Notice
 - c. HB 1480 – Use Tax – Multistate

[ISBA Central](#)

- ◆ Members of the ISBA section get free access to the section's community on ISBA Central. The ISBA Central community allows section members to pose questions, answer questions, and share information with fellow section members from around the state.

[Newsletters](#)

During the 2018-19 bar year, the Section published 12 newsletters.

Articles included:

- ◆ Co-editors' note (July 2018)
- ◆ Chair's column (July 2018)
- ◆ Mandatory e-filing tax valuation objections in the Circuit Court of Cook County (July 2018)
- ◆ Out of state internet retailers subject to state sales/use taxes in historic South Dakota v. Wayfair decision (July 2018)
- ◆ Co-editors' note (Aug. 2018)
- ◆ Highlights from the Cook County Board of Review's attorney meeting (Aug. 2018)
- ◆ Grantor trusts and the Illinois replacement tax (Aug. 2018)
- ◆ A note from the co-editors (Sept. 2018)
- ◆ 2018 legislative update (Sept. 2018)
- ◆ Co-editors' note (Oct. 2018)
- ◆ The Illinois Supreme Court's decision in Oswald v. Hamer (Oct. 2018)
- ◆ Co-editors' note (Nov. 2018)
- ◆ When is a Commerce Clause violation not a Commerce Clause violation and when is the payment of a sales tax not the payment of a sales tax? A review of Southern California Edison v. Department of Taxation (Nov. 2018)
- ◆ Co-editors' note (Dec. 2018)
- ◆ Illinois Department of Revenue legislative recap: 2018 spring legislative session (Dec. 2018)
- ◆ Practitioners Presentation – October 26, 2018 (Dec. 2018)
- ◆ Income tax update: 2018 legislation and rulemaking (Dec. 2018)
- ◆ Co-editors' note (Jan. 2019)
- ◆ Recent cases filed with the tax tribunal (Jan. 2019)
- ◆ Co-editors' note (Feb. 2019)
- ◆ Public Law 86-272 and digital goods (Feb. 2019)
- ◆ Co-editors' note (Mar. 2019)
- ◆ Case summaries (Mar. 2019)
- ◆ Co-editors' note (Apr. 2019)
- ◆ Access to knowledge: Tips and tricks for getting the most out of ISBA's online resources (Apr. 2019)
- ◆ Synopses of recent cases (Apr. 2019)
- ◆ Co-editors' note (May 2019)
- ◆ Case summary: City of Chicago, et al. v. City of Kankakee, et al. (May 2019)
- ◆ Case summary: People ex rel. Linblom v. Sears Brands, LLC (May 2019)
- ◆ Co-editors' note (June 2019)
- ◆ Chair's final note (June 2019)
- ◆ Mid-Illinois Assembly 101st legislation update (June 2019)