



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 fees are \$25 per year.
- ◆ To join, go to www.isba.org/sections

Continuing Legal Education

The Section sponsored or co-sponsored one programs during the year:

- ◆ **Illinois State & Local Tax Update 2016 – CHICAGO & LIVE WEBCAST** (Jan. 29, 2016)

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: 124
2. Significant legislation:
 - a. Senate Bill 807 - Non-attorney taxpayer representation
 - b. Senate Bill 874 - First notice in tax sales
 - c. Senate Bill 2593 - Notice of appeals

Other

- ◆ [The ISBA General Discussion List](#) allows members to pose questions and share information with fellow ISBA members from around the state.

Newsletters

Delivered electronically unless otherwise requested. During 2015-16 the Section published 12 newsletters. Articles include:

- ◆ 2015 tax legislation (Apr. 2016)
- ◆ 2015-16 court decisions (April 2016)
- ◆ City of Chicago extends effective date of lease tax ruling until January 1, 2016 due to cloud tax concerns (Aug. 2015)
- ◆ *Comptroller of the Treasury of Maryland v. Wynne*—The Supreme Court's decision and its fallout (Jan. 2016)
- ◆ Cook County Board of Review introduces a new digital filing system (Aug. 2015)
- ◆ The Cook County Wage Theft Ordinance of 2015—The impact on property tax incentives (July 2015)
- ◆ Court pulls plug on hospital exemptions... again (May 2016)
- ◆ The evolution of hospital property tax exemptions in Illinois (June 2016)
- ◆ Facts about the Disabled Veterans Homeowner Exemption (Feb. 2016)
- ◆ IDOR 2016 Annual Practitioner's Meeting on March 11, 2016 (Feb. 2016)
- ◆ IDOR Completed Items FY16 (June 2016)
- ◆ IDOR Remaining Items FY16 (June 2016)
- ◆ Illinois appellate court allows City of Chicago to expand tax jurisdiction to short-term rentals of vehicles outside its borders that involve Chicago residents (Oct. 2015)
- ◆ Illinois EDGE credits (Nov. 2015)
- ◆ Income tax legislative update (Apr. 2016)
- ◆ Items pending JCAR Ruling FY16 (June 2016)
- ◆ Judicial review of tax objection settlements: Adequate representation of the public interest (Dec. 2015)
- ◆ Office of the Cook County Assessor Attorney, Representative and Appraiser Meeting—February 25, 2016 (Mar. 2016)
- ◆ *Palos Bank and Trust Co. v. Illinois Property Tax Appeal Board and Cook County Board of Review* 2015 IL App 143324 (First District) (decision filed September 30, 2015) (Oct. 2015)
- ◆ Recent Georgia case illustrates how not filing a tax bulk sales notice in an asset purchase can be costly to the buyer (Sept. 2015)
- ◆ Recent tax-related developments and legislation (Sept. 2015)
- ◆ Sales and Excise Tax 2015-2016 (Apr. 2016)
- ◆ Sales and income tax Q and A's (Apr. 2016)
- ◆ Tax updates for Chicago (July 2015)