



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 two programs during the year:

- ◆ **Post-Provena: Illinois' Not for Profit Property Tax Issues, Part 2 (Nov. 11, 2016)**
- ◆ **Recent Developments in State & Local Tax – Spring 2017 (Jan. 27, 2017)**

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: 213
2. Significant legislation:
 - a. Senate Bill 609 - Property Tax Code.
 - b. Senate Bill 1385 - Property Tax-Urban Decay
 - c. House Bill 2517 - Vacancy Fraud Act

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 2016-17 the Section published 12 newsletters. Articles include:

- ◆ 2016 court decisions (Nov. 2016)
- ◆ 2016 legislative update (Nov. 2016)
- ◆ The 36th Annual State & Local Taxation Conference (Dec. 2016)
- ◆ Chicago's new tobacco products tax declared illegal (Apr. 2017)
- ◆ Collections (Nov. 2016)
- ◆ Cook County Board of Review digital filing system for the 2016 assessment (Aug. 2016)
- ◆ Court dismisses declaratory judgment action against Department of Revenue for failure to exhaust administrative remedies (Dec. 2016)
- ◆ How taxing is a good time in Cook County? (July 2016)
- ◆ Illinois Governor signs sales tax bill providing clarity for new cancer treatment (Sept. 2016)
- ◆ Invalid "dark box" property tax claims misinform Indiana and Michigan Legislatures (Aug. 2016)
- ◆ Legislation and rulemaking (Nov. 2016)
- ◆ Message from the Chair (July 2016)
- ◆ Negligence is not enough for Illinois False Claims Act violation (Jan. 2017)
- ◆ Office of the Cook County Assessor Attorney, Representative, and Appraiser Meeting—February 23, 2017 (Mar. 2017)
- ◆ Property Tax Code Legislative Round-Up for the 2016 Regular Session (Sept. 2016)
- ◆ Proposed Cook County Hail Vehicle and Ride Sharing Trip Tax (Oct. 2016)
- ◆ Recent Chicago litigation (July 2016)
- ◆ Recent decisions in real estate tax cases (Dec. 2016)
- ◆ Recent local tax decisions (Feb. 2017)
- ◆ A review of Carle Foundation v. Cunningham Township (Apr. 2017)
- ◆ Sales/excise tax update – 2016 legislation and rulemaking (Nov. 2016)
- ◆ Staff directory (Nov. 2016)
- ◆ State and local tax update (June 2017)
- ◆ Submitted questions and answers (Nov. 2016)
- ◆ Summary of seminar on post-Provena: Illinois' not-for profit property tax issues, Part 1 (Oct. 2016)
- ◆ Taxpayers lose in two recent appellate court decisions involving erroneous homestead exemptions (May 2017)
- ◆ Upcoming changes for business income tax returns and payments (Nov. 2016)
- ◆ US Congressional demand to preserve state & local tax deductions and municipal bond tax exemption (May 2017)