



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 program(s) during the year:

- ◆ Nuts and Bolts of the Tax Tribunal (11/30/17)
- ◆ Recent Developments in State and Local Taxation - Explosive Issues and the Steady Drip, Drip, Drips (1/31/18)

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: 336
2. Significant legislation:
 - a. Senate Bill 1792 - Property Tax Appeal Board determinations of valuation
 - b. Senate Bill 1793 - Amends the Illinois Independent Tax Tribunal Act of 2012

[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 2017-18 bar year, the Section published 12 newsletters. Articles included:

- ◆ The power to tax is the power to destroy (July 2017)
- ◆ Case summaries (July 2017)
- ◆ Legislative state tax update of the Illinois Income Tax Act and Retailers' Occupation Tax Act (July 2017)
- ◆ A note from the co-editors (Aug. 2017)
- ◆ Highlights from the Cook County Board of Review 2017 assessment meeting (Aug. 2017)
- ◆ Cook County Sweetened Beverage Tax legal challenges continue as retailers collect new tax (Aug. 2017)
- ◆ The future is here (Sept. 2017)
- ◆ Bored, stuck, want to do something new? (Sept. 2017)
- ◆ An introduction to real property taxes in Illinois (Sept. 2017)
- ◆ Chair's column (Oct. 2017)
- ◆ Co-editors' note (Oct. 2017)
- ◆ A presumption of taxability cannot save an extraterritorial tax (Oct. 2017)
- ◆ Can taxes change one's behavior? An editorial opinion (Oct. 2017)
- ◆ Chair's column (Nov. 2017)
- ◆ Co-editors' note (Nov. 2017)
- ◆ 100th General Assembly grants property tax relief by increasing some exemptions (Nov. 2017)
- ◆ A conservative approach in collecting taxes is not fraud (Nov. 2017)
- ◆ Chair's column (Dec. 2017)
- ◆ Practice pointer for valuation objection complaint filers in Cook County (Dec. 2017)
- ◆ Co-editors' note (Dec. 2017)
- ◆ Illinois slides backward on unclaimed property law (Dec. 2017)
- ◆ Chair's column (Jan. 2018)
- ◆ Co-editors' note (Jan. 2018)
- ◆ Is physical presence required to tax an out-of-state business under a gross receipts tax—A review of *Crutchfield, Inc. v. Testa* (Jan. 2018)
- ◆ Chair's column (Feb. 2018)
- ◆ Co-editors' note (Feb. 2018)
- ◆ *Citibank N.A. v. Illinois Department of Revenue* (Feb. 2018)
- ◆ *Waste Management of Illinois, Inc. v. The Illinois Independent Tax Tribunal* (Feb. 2018)
- ◆ Co-editors' note (Mar. 2018)
- ◆ Office of the Cook County Assessor Attorney, Representative, and Appraiser Meeting— February 15, 2018 (Mar. 2018)
- ◆ Will Quill survive? A review of *South Dakota v. Wayfair, Inc.* (Mar. 2018)
- ◆ Chair's column (Apr. 2018)
- ◆ Co-editors' note (Apr. 2018)
- ◆ Tax increment financing (Apr. 2018)
- ◆ Co-editors' note (May 2018)
- ◆ Chair's column (May 2018)
- ◆ U.S. Supreme Court may end web retailing as we know it (May 2018)
- ◆ Co-editors' note (June 2018)
- ◆ A review of *Parmar v. Madigan* (June 2018)