

In The News

David Blum Discusses Big Changes in Illinois Tax Landscape With *Law360*

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Major shifts are coming to Illinois' tax system, hearkened by the most recent budget, signed by Governor J.B. Pritzker in June and enacted last month. While the budget doesn't raise tax rates, the size, scale, and scope of the policy adjustments is significant, according to Tax Practice Group Co-Chair [David Blum](#) in a new *Law360* article. Developments include three new tax amnesty programs, a new method for unitary combined reporting, and a change in the rules on sourcing for pass-through entity sales – but what got left on the cutting room floor is just as important to consider as what made it into the bill, says David. He points to a provision that would have imposed a 10% tax on the gross receipts of large corporations that sell digital advertising on their platforms, echoing a similar law in Maryland that's been the focus of much legislation, noting that it took three amendments before the provision was stripped.

“This was not one or two tweaks,” David told the publication. “This was a very hard look at, ‘How does Illinois generate revenue, and how can we tweak that to collectively raise significant amounts of revenue?’”

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