

In The News

# David Blum Quoted in *Bloomberg Tax* on Illinois Leveling the Playing Field Litigation

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Tax Practice Group Co-Chair David Blum was quoted in *Bloomberg Tax* discussing recent Illinois Tax Tribunal settlements involving online retailers and the constitutional questions that remain surrounding the state's sales and use tax law.

The article examines how several complaints challenging tax assessments under Illinois' Leveling the Playing Field (LTPF) for Illinois Retail Act were resolved through the state's recent tax amnesty program, while broader questions about whether the law discriminates against interstate commerce remain unanswered. Enacted following the U.S. Supreme Court's 2018 decision in *South Dakota v. Wayfair*, the law has been criticized for creating one of the most complex sales and use tax structures in the country.

Commenting on the ongoing litigation, David said, "We continue to believe LTPF is unconstitutional and we look forward to a favorable determination on the merits as these and new cases proceed." He also said he expects to file additional cases "soon."

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David C. Blum

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