

In The News

# David Blum Contributes to *Law360*'s Top State & Local Tax Policies Of 2019 Article

December 19, 2019

David Blum contributed to *Law360*'s year-end tax article titled, "Top State & Local Tax Policies Of 2019." He elaborated on California's A.B. 1270, declined by the state's legislative committee, which originally aimed at expanding the state's False Claims Act to include tax cases. Blum explained that a major concern of the committee included whether adding tax cases to whistleblower claims would have resulted in the state's court system navigating through complex tax laws instead of a tax agency.

"By extending false claims acts to tax matters, it makes it difficult, if not impossible, for state tax agencies to properly administer their taxes. It also deprives companies of the confidential administrative process."

Blum additionally commented on Chicago's recent two percent tax increase on leases of cloud software and infrastructure, adding that such taxes vary between localities and states. Blum added that the time may be right for the U.S. Senate to act on a bill filed in March that would prohibit states and localities from imposing multiple taxes on digital services.

"Laws addressing this are either nonexistent, underdeveloped or a work in progress," he said.

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