

In The News

David Blum Comments on Top State and Local Tax Cases of 2020 in *Law360*

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David Blum, Tax Practice Group Deputy Chair, spoke to *Law360* about the top state and local tax cases in 2020. He discussed the Illinois Supreme Court’s decision to deny a petition brought by Chicago residents hoping to strike down the City of Chicago’s amusement tax on streaming services, known as the “Netflix” Tax. Currently, municipalities are able to tax telecommunications services if a customer’s primary address falls within that jurisdiction, but petitioners argued that a billing address was not enough to prove the streaming services were used within the city limits. In denying the petition, Blum believes this was a missed opportunity by the Supreme Court to clarify the taxing powers of cities.

“This is a highly evolving area throughout the country and providers and taxpayers need to know where the lines are drawn and the lines must be constitutional,” Blum said.

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