In The News

Akerman Partner David Blum Featured in *Law360* Article Discussing State and Local Tax Cases to Watch in 2021

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Tax Practice Group Deputy Chair David Blum discussed Apple's challenge against Chicago's amusement tax in a *Law360* article titled, "State And Local Tax Cases To Watch In The 2nd Half Of 2021." Apple asserts that Chicago should be barred from applying its amusement tax to the company's services. Apple's position is compared to a similar challenge to the amusement tax from city residents, Labell v. Chicago, which was ultimately ruled in the city's favor. While Chicago asked an Illinois judge to dismiss Apple's complaint, Apple argued that it should be allowed to produce evidence illustrating how Chicago's tax is unconstitutional as applied to Chicago residents.

Law360 wrote, "While Illinois courts upheld the tax in Labell, which focused on how the tax applied to streaming subscription services such as Netflix, there are more nuanced questions about how the tax applies to other electronically delivered services that Apple's case could answer, according to David Blum of Akerman LLP.

'Technology is constantly evolving,' Blum said. 'Labell should not be the first and last case on the taxation of streaming. I think the courts and the city need to further hone what is taxable and why.'"

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