

Sales/Use/Indirect:

Illinois: US Court of Appeals Affirms Dismissal of Locality's Lawsuit Against Streaming Entertainment Companies

Case No. 22-02905, 7th Cir. (10/13/23). In a suit filed by an Illinois municipality against various streaming entertainment companies claiming that they owed local provider fees imposed on certain cable and video service providers under Illinois law (*i.e.*, "Cable and Video Competition Law"), the US Court of Appeals for the Seventh Circuit affirmed the US District Court for the Southern District of Illinois' 2022 dismissal of the case [see *State Tax Matters*, Issue 2022-39, for more details on this earlier ruling] – adding that, on its merits, the locality "did not cite, and we could not find, any decision of any state court in Illinois holding that the original definition of 'video service' includes over-the-top streaming services." The holding in this case is in line with similar recent court decisions in other states. Please contact us with any questions.

URL: <https://media.ca7.uscourts.gov/cgi-bin/OpinionsWeb/processWebInputExternal.pl?Submit=Display&Path=Y2023/D10-13/C:22-2905:J:Easterbrook:aut:T:fnOp:N:3116695:S:0>

URL: https://dhub.deloitte.com/Newsletters/Tax/2022/STM/220930_6.html

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