

# **Bond Case Briefs**

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## **TAX - ILLINOIS**

### **McIntosh v. Walgreens Boots Alliance, Inc.**

**Supreme Court of Illinois - June 20, 2019 - N.E.3d - 2019 IL 123626 - 2019 WL 2536882**

Customer brought class action against retailer alleging violation of Consumer Fraud and Deceptive Practices Act by unlawfully collecting city's bottled water tax on retail sales of beverages that were exempt from the tax.

The Circuit Court dismissed. Customer appealed. The Appellate Court reversed and remanded. Retailer appealed.

The Supreme Court held that:

- Statutory consumer fraud claims are not categorically exempt from the voluntary payment doctrine, overruling *Nava v. Sears, Roebuck & Co.*, 374 Ill.Dec. 164, 995 N.E.2d 303 and *Ramirez v. Smart Corp.*, 371 Ill.App.3d 797, 309 Ill.Dec. 168, 863 N.E.2d 800, and
- The fraud exception to voluntary payment doctrine did not apply.