

# **Bond Case Briefs**

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## **Cook County Illinois Soda Tax Temporarily Blocked.**

- As previously covered on this [blog](#), a number of local jurisdictions throughout the U.S. – like Berkeley, CA; Philadelphia, PA; San Francisco, CA; Oakland, CA; and Boulder, CO – have sought to introduce legislation to tax sweetened beverages. Late last year, on November 10, 2016, the Cook County Illinois Board of Commissioners passed the Cook County Sweetened Beverage Tax Ordinance which would impose \$0.01 per ounce on the retail sale of all sweetened beverages in Cook County. The tax was slated to go into effect on Saturday, July 1, 2017. But on June 27, 2017, the Illinois Retail Merchants Association – which represents more than 20,000 stores – and several grocers filed a [complaint](#) against the Cook County Department of Revenue to block the sweetened beverage tax, arguing that the tax is unconstitutional and too vague for stores to implement. The Plaintiffs further contend that: (1) Cook County’s penny-per-ounce beverage tax violates the state constitution by imposing different taxes on similar beverage products and (2) the tax would make retailers vulnerable to becoming ineligible for the federal Supplemental Nutrition Assistance Program (SNAP) as the program prohibits purchasing food that has a state or local sales tax.
- On Friday, June 30, 2017, Cook County Circuit Judge Daniel Kubasiak granted the Plaintiff’s request for a temporary restraining order (TRO), effectively putting Cook County’s penny-per-ounce tax on sweetened beverages on hold at least until July 12, 2017.
- Looking ahead, it remains to be seen what, if any, impact the outcome of this lawsuit will have on the appetite of other U.S. jurisdictions to pursue such legislation.

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