

No. 124469

**IN THE
SUPREME COURT OF ILLINOIS**

IWAN RIES & CO., an Illinois corporation;
 CIGAR ASSOCIATION OF AMERICA, INC.,
 a New York corporation; ILLINOIS ASSOCIATION
 OF WHOLESALE DISTRIBUTORS, an Illinois corporation;
 ILLINOIS RETAIL MERCHANTS ASSOCIATION,
 an Illinois corporation; INTERNATIONAL PREMIUM
 CIGAR AND PIPE RETAILERS ASSOCIATION,
 a New York corporation; NATIONAL ASSOCIATION
 OF TOBACCO OUTLETS, INC., a Minnesota corporation;
 and ARANGOLD CORPORATION, d/b/a ARANGO
 CIGAR CO., an Illinois corporation,

Plaintiffs-Appellants,

vs.

CITY OF CHICAGO and ERIN KEANE,
 not individually but solely in her capacity
 as the Comptroller of the Department of Finance
 within the City of Chicago, Illinois,

Defendants-Appellees.

On Appeal from the Appellate Court of Illinois, First Judicial District, No. 1-17-0875.
 There on appeal from the Circuit Court of Cook County Illinois, County Department,
 Law Division, Tax and Miscellaneous Remedies Section.

Case No. 2016 L 50356

Honorable Ann Collins-Dole, Judge Presiding

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ISSUE PRESENTED AND STANDARD OF REVIEW

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Issue Presented For Review

Whether Section 8-11-6a(2) of the Illinois Municipal Code prohibits the City of Chicago from imposing its Other Tobacco Products Tax?

Standard of Review

The standard of review is *de novo*, as this appeal presents an issue of statutory construction and also because it arises from a summary judgment order. *Stern v. Wheaton–Warrenville Community Unit School District 200*, 233 Ill. 2d 396, 404, 910 N.E.2d 85, 91 (2009).

Respectfully submitted,

Iwan Ries & Co.; Cigar Association of America, Inc.; Illinois Association of Wholesale Distributors; Illinois Retail Merchants Association; International Premium Cigar and Pipe Retailers Association; National Association of Tobacco Outlets, Inc.; and Arangold Corporation, d/b/a Arango Cigar Co

By: /s/ Stanley R. Kaminski
One of their Attorneys

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