

**IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
COUNTY DEPARTMENT, CHANCERY DIVISION**

MICHAEL LABELL, JARED LABELL,)
SILAS PEPPLE, NATALIE BEZEK,)
EMILY ROSE, and BRYANT) Case No.
JACKSON-GREEN)

Plaintiffs,

v.

THE CITY OF CHICAGO, and DAN)
WIDAWSKY, in his official capacity as)
Comptroller of the City of Chicago,)

Defendants.

COMPLAINT FOR DECLARATORY AND INJUNCTIVE RELIEF

Introduction

1. On June 9, 2015, the City of Chicago’s Finance Department issued a ruling extending the city’s 9% “Amusement Tax” to cover Internet-based streaming video services such as Netflix, Internet-based streaming audio and music services such as Spotify, and Internet-based gaming services such as Xbox Live – services the City has never taxed before and which the City Council has never authorized the Finance Department to tax. This lawsuit challenges that ruling for exceeding the Finance Department’s authority and as a violation of the federal Internet Tax Freedom Act, 47 U.S.C. § 151 note (2015).

Jurisdiction

2. This Court has subject matter jurisdiction over this matter under 735 ILCS 5/2-701 because Plaintiffs seek a declaratory judgment that a tax ruling