

Insights: Publications

# Applying the Chicago Lease Transaction Tax to “Cloud” Software Products

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In a prior post, Samantha Breslow explained the basics of the Chicago Personal Property Lease Transaction Tax (“Transaction Tax”), including the applicability of the tax to tangible personal property and software, potentially applicable exemptions and exclusions from the tax, and collection issues. This follow-up post in the Practitioner Series further clarifies the application of the Transaction Tax to “cloud” software products and explores the interplay with the Illinois Retailers' Occupation Tax (“ROT”).

## Related People

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