

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

MIDWEST MEDICAL EQUIPMENT SOLUTIONS, INC.,)	
)	
Petitioner)	
v.)	Case Nos. 17-TT-120; 19-TT-93; and 21-TT-77
)	
ILLINOIS DEPARTMENT OF REVENUE,)	Chief Judge James M. Conway
)	
Respondent.)	

PETITIONER’S MOTION FOR SUMMARY JUDGMENT

Petitioner, Midwest Medical Equipment Solutions, Inc. (“Midwest Medical”), by and through its attorneys Saul Ewing Arnstein & Lehr LLP, pursuant to 735 ILCS 5/2-1005, moves this Court to grant summary judgment in its favor and against Respondent, the Illinois Department of Revenue (“Respondent”). In support of this Motion, Midwest Medical states as follows:

1. Midwest Medical is entitled to judgment as a matter of law on all relief requested in its Petitions in these consolidated matters because Midwest Medical’s nebulizer and breast pumps sales during the tax periods at issue are exempt from Illinois Retailer’s Occupation Tax.

2. In support thereof, Midwest Medical incorporates by reference its Brief in Support of Motion for Summary Judgment, filed contemporaneously herewith.

WHEREFORE, Petitioner, Midwest Medical Equipment Solutions, Inc., respectfully requests that this Court grant this motion and enter summary judgment in its favor and against Respondent, the Illinois Department of Revenue, grant it all relief requested in its Petition, and grant it any further relief this Court deems just and proper.

Respectfully Submitted,

/s/ Kathleen M. Lach _____

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CERTIFICATE OF SERVICE

The undersigned, an attorney, certifies pursuant to penalties of perjury as set forth in 735 ILCS 5/1-109, that he caused to be served the foregoing document on:

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via electronic mail on January 20, 2022.

/s/ Thomas A. Laser
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