

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

GUNS SAVE LIFE, INC., *et al.*,
Plaintiff,

v.

KENNETH HARRIS, in his ca-
pacity as Director of the Depart-
ment of Revenue of Cook County,
et al.,
Defendants.

No. 2015-CH-18217

Calendar 16

Judge David B. Atkins

ORDER

THIS CASE COMING TO BE HEARD on Plaintiffs' Motion for Entry of Summary Judgment and Defendants' Cross Motion for Summary Judgment, the court having considered the briefs submitted¹ and being fully advised in the premises,

THE COURT HEREBY FINDS AND ORDERS:

1. This is a facial challenge to two Cook County ordinances: the Firearm Tax Ordinance, §§74-665 *et seq.*, and a later amendment to the same, Ordinance 15-6469 (together, the "Firearm and Ammunition Tax" or "Taxes"). This court previously found the Taxes survived scrutiny under both the Second Amendment of the United States Constitution, as well as Articles I (also concerning the right to bear arms) and IX (the uniformity clause) of the Illinois Constitution. The Appellate Court affirmed, and the Illinois Supreme Court later reversed both – but solely on the grounds of the uniformity clause, declining to rule on the other challenged bases – and issued its mandate remanding the matter to this court "for entry of summary judgment in favor of plaintiffs." Plaintiffs now seek such entry, and Defendants conversely move for summary judgment arguing the matter is now moot.
2. The court finds entry of judgment as ordered appropriate. The Illinois Supreme Court has made clear that "where a case has been tried in this court, and remanded with specific directions to dismiss the bill, or do some other act, the court below has no power to do any thing but carry out the specific directions."² Defendants argue this court should do otherwise because the challenged portion of the Taxes was later amended

¹ The parties also filed supplemental briefing on additional authority, which the court considered but was not necessary to reach the conclusions set forth herein.

² *People v. Brown*, 2022 IL 127201 ¶21 (quoting *Boggs v. Willard*, 70 Ill. 315, 316 (1873))

to at least arguably impact the merits of the uniformity clause claim³ or even render it moot. But it is simply not within this court's power to consider those merits any further: "the reviewing court's judgment is, with respect to the merits, the end of the case, and there is nothing which the circuit court [is] authorized to do but enter the decree."⁴

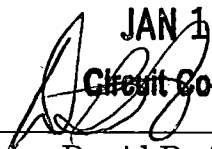
3. The court does so: Judgment is hereby entered in favor of Plaintiffs and against Defendants, consistent with the Opinion of the Illinois Supreme Court filed in this matter October 21, 2021.
4. The previously set status of February 19, 2025 is hereby struck.

ENTERED:

JUDGE DAVID B. ATKINS

JAN 10 2025

Circuit Court-1879



Judge David B. Atkins

The court.

³ Defendants further assert this court should infer from the Illinois Supreme Court's denial of rehearing (after amendment) some implicit intent to find the case moot. Such interpretation is also well outside this court's present authority, but even if it were not it is worth noting here that the Supreme Court's mandate was issued, unmodified and still directing this court to enter judgment for the Plaintiffs, after such denial.

⁴ Id. ¶20 (quoting *Price v. Philip Morris, Inc.*, 2015 IL 117687 [internal quotations therein omitted])