

## Sales/Use/Indirect:

### Illinois: New Law Addresses Retailers with In-State Physical Presence and Sourcing

S.B. 3362, signed by gov. 8/9/24. Beginning as of January 1, 2025, new Illinois Retailers' Occupation Tax (ROT) law provides that a retailer maintaining an in-state place of business that makes retail sales of tangible personal property to Illinois customers from a location or locations out-of-state is considered engaged in the occupation of selling at retail in Illinois for ROT Act purposes. Such retailers are liable for all applicable state and locally imposed retailers' occupation taxes administered by the Illinois Department of Revenue on retail sales made by those retailers to Illinois customers from locations outside of Illinois. Additionally, the legislation provides that for sales which would otherwise be sourced out-of-state, a retailer maintaining an in-state place of business that makes retail sales of tangible personal property to Illinois customers from a location or locations outside of Illinois is considered engaged in the business of selling at the Illinois location to which the tangible personal property is shipped or delivered or at which possession is taken by the purchaser. Please contact us with any questions.

**URL:**  
<https://www.ilga.gov/legislation/billstatus.asp?DocNum=3362&GAID=17&GA=103&DocTypeID=SB&LegID=152856&SessionID=112>

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