

Sales/Use/Indirect:

Illinois: Newsletter Summarizes New Law Addressing Retailers with In-State Physical Presence and Sourcing

Local Government (LTAD) Newsletter, Ill. Dept. of Rev. (10/24). A newly posted Illinois Department of Revenue newsletter summarizes recently enacted Illinois Retailers' Occupation Tax (ROT) legislation [see S.B. 3362, signed by gov. 8/9/24, and *State Tax Matters*, Issue 2024-33, for more details on this new law] that, starting on January 1, 2025, "will require retailers with a physical presence in Illinois, but who source sales out of state and fulfill those sales from inventory located out of state, to collect and remit ROT by destination." According to the newsletter, this law change "will lead to an increase in sales tax allocations and a decrease in use tax allocations." Please contact us with any questions.

URL: <https://tax.illinois.gov/localgovernments/localtaxallocation/ltad-quarterly-newsletter/2024-10.html>

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

URL: https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240816_9.html

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