

Sales/Use/Indirect:

Illinois: Destination-Based Sourcing Guidance for Remote Retailers, Marketplace Facilitators, and Some In-State Retailers

Destination-Based Sales Tax Assistance, Ill. Dept. of Rev. (12/24). An Illinois Department of Revenue webpage has been created “as a guide” for remote retailers and marketplace facilitators, as well as retailers maintaining an in-state place of business beginning as of January 1, 2025, that make sales from outside Illinois to Illinois customers as such parties must collect and remit “destination-based” Illinois Retailers’ Occupation Tax (ROT). The guidance notes that effective January 1, 2025, certain retailers previously obligated to collect and remit Illinois Use Tax (UT) on retail sales sourced outside of Illinois and made to Illinois customers are subject to destination-based Illinois ROT pursuant to recently enacted Illinois 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]. The webpage does not address sales subject to “origin-based” sales tax. Please contact us with any questions.

URL: <https://tax.illinois.gov/research/taxinformation/sales/destination-based-sales-tax-assistance.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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