

Sales/Use/Indirect:

Illinois General Information Letter Addresses Whether Online Platform Operates as Marketplace Facilitator

General Information Letter ST 25-0032-GIL, Ill. Dept. of Rev. (5/28/25). Encountering “various marketing and payment arrangements used by ecommerce businesses,” a recently posted Illinois Department of Revenue (Department) general information letter addresses the difference between an online marketplace and a traditional ecommerce online store and explains how to determine whether an online platform constitutes a “marketplace facilitator” under state law. In it, the Department explains that an ecommerce store “typically has a single seller,” while in contrast, a marketplace connects multiple, unrelated third-party sellers with buyers. Moreover, while it is possible that a platform which hosts multiple sellers would not be considered a “marketplace” under state law, “such instance would be an exception to the general rule and would be based on the specific facts of each case.” According to the guidance, some other considerations may include whether:

URL:
<https://tax.illinois.gov/content/dam/soi/en/web/tax/research/legalinformation/lett rulings/st/documents/2025/st25-0032-gil.pdf>

1. A vendor’s setup on the platform functions as its own online store or website and is perceived as such by the public;
2. A vendor will have its own “URL;”
3. A vendor sells a unique product that could not be found in a normal product search through the marketplace (e.g., customers are parents purchasing school photos of their children); and
4. The platform does not function as a traditional multiple seller marketplace (e.g., the platform does not allow multiple sellers to sell to a customer).

Additionally, according to the guidance, if a customer is directed to a platform from a code or link for a specified seller and the platform does not allow a customer to search or browse for other sellers for the same or different product, the platform generally is *not* operating as a marketplace facilitator. Please contact us with any questions.

— Mary Pat Kohberger (Chicago)
Managing Director
Deloitte Tax LLP
mkohberger@deloitte.com

Robyn Staros (Chicago)
Managing Director
Deloitte Tax LLP
rstaros@deloitte.com

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