

Sales/Use/Indirect:

Illinois: Budget Bill Includes Remote Retailer Amnesty Program and Eliminates 200-Transaction Threshold from Economic Nexus Statute

H.B. 2755 (Public Act 104-0006), signed by gov. 6/16/25. Recently enacted budget legislation includes many significant Illinois tax law changes, including provisions that establish an amnesty program for certain unpaid Illinois state and local retailers' occupation tax (ROT) imposed on the sale of tangible personal property sold to an Illinois customer by a remote retailer during the period January 1, 2021 through June 30, 2026, which will run from August 1, 2026 through October 31, 2026. The legislation also repeals Illinois' 200 transaction-based "Wayfair" economic nexus annual threshold for purposes of requiring remote sellers and marketplace facilitators to collect and remit Illinois ROT and use tax, and it leaves intact the \$100,000 cumulative gross receipts from sales of tangible personal property annual threshold.

URL:
<https://www.ilga.gov/legislation/BillStatus.asp?DocNum=2755&GAID=18&DocTypeID=HB&LegId=160791&SessionID=114&GA=104>

See recently issued Multistate Tax Alert for more details on these and several other tax-related provisions in the legislation, and please contact us with any questions.

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