

## Sales/Use:

### Illinois: Emergency Rules Reflect Marketplace Facilitator Obligations for Food Delivery Services

86 Ill. Adm. Code sections 131.105, 131.107, 131.110, 131.120, 131.125, 131.130, 131.135, 131.140, 131.145, 131.150, 131.155, 131.160, 131.170, 131.175, 131. ILLUSTRATION A, Ill. Dept. of Rev. (eff. 7/13/21). The Illinois Department of Revenue (Department) issued emergency rules providing, among other changes, that the Metropolitan Pier and Exposition Authority Retailers' Occupation Tax (MPEA) and the Chicago Home Rule Municipal Soft Drink Tax are required to be collected and remitted by food delivery services that are considered marketplace facilitators meeting Illinois' tax remittance thresholds, including information regarding the manner in which these taxes are imposed under these circumstances. According to the Department, these emergency amendments reverse provisions of its previously issued "Compliance Alert 2021-01" with regard to collection of these two taxes. In connection with this change, "provisions are added to emphasize, as required elsewhere in the regulations, that food delivery services that are considered marketplace facilitators under the [Leveling the Playing Field for Illinois Retail] Act must provide food service establishments with a certification that the food delivery service assumes the rights and duties of a retailer under the Retailers' Occupation Tax Act and all applicable local taxes administered by the Department for sales made by the food service establishment on the marketplace, and that it will remit all such taxes for such sales." Please contact us with any questions.

**URL:** [https://www2.illinois.gov/rev/research/legalinformation/EmergencyRules/Documents/86-131\\_Emergency.pdf](https://www2.illinois.gov/rev/research/legalinformation/EmergencyRules/Documents/86-131_Emergency.pdf)

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