

## Sales/Use:

### Illinois: New Law Has Fix for Double Collection Issue in Some Online Marketplace Transactions

*S.B. 2066*, signed by gov. 8/27/21. New law provides that beginning January 1, 2020 and through December 31, 2020, sales of tangible personal property made by a marketplace seller over a marketplace for which Illinois Retailers' Occupation Tax (ROT) is due but for which Illinois Use Tax already has been collected and remitted to the Illinois Department of Revenue by a marketplace facilitator are exempt from the ROT. A marketplace seller claiming this ROT exemption "shall maintain books and records demonstrating that the use tax on such sales has been collected and remitted by a marketplace facilitator." Moreover, under the new law, marketplace sellers that have already remitted ROT on such sales may file a claim for ROT credit; however, no such claim is allowed for such taxes for which a corresponding credit or refund has been issued to the marketplace facilitator under Illinois Use Tax provisions, or for which the marketplace facilitator already has filed a corresponding claim for credit or refund under Illinois Use Tax provisions. Please contact us with any questions.

**URL:**  
<https://www.ilga.gov/legislation/billstatus.asp?DocNum=2066&GAID=16&GA=102&DocTypeID=SB&LegID=134716&SessionID=110>

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