

Sales/Use:

Illinois DOR Suspends Rules on 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. (effective 7/13/21, and suspended as of 8/18/21). The Illinois Department of Revenue suspended its recently issued emergency rules [see *State Tax Matters*, Issue 2021-30, for details on these emergency rules], which had provided, 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. Please contact us with any questions.

URL: <https://www2.illinois.gov/rev/research/taxinformation/sales/Pages/Level-the-Playing-Field.aspx>

URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/210730_8.html

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