

## Sales/Use:

### Illinois Rules on Marketplace Facilitator Obligations for Food Delivery Services are in Effect

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. 9/15/21). The Illinois Department of Revenue (Department) modified and reissued its emergency rules [see *State Tax Matters*, Issue 2021-30 and *State Tax Matters*, Issue 2021-35, for earlier details on these emergency rules], which provide, 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. The Department now states that such provisions apply as of October 1, 2021. Originally, the Department released an earlier version of these emergency rules that included a July 13, 2021 overall effective date; subsequently, it suspended them on August 18, 2021. 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](https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/210730_8.html)

URL: [https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/210903\\_5.html](https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/210903_5.html)

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