

## Sales/Use/Indirect:

### Arkansas: Opinion Letter Addresses When Online Marketplace Qualifies as a Marketplace Facilitator

*Opinion Number 20190703*, Ark. Dept. of Fin. & Admin., Rev. Legal Counsel (11/4/21). Responding to an inquiry from an online marketplace working with government agency sellers that list and sell surplus items to interested buyers, Revenue Legal Counsel at the Arkansas Department of Finance and Administration explains that when the marketplace does not directly or indirectly collect payment from purchasers and transmit the payments to the government agency sellers (*i.e.*, to the marketplace sellers), such transactions are *not* counted for purposes of the marketplace meeting Arkansas' marketplace facilitator economic nexus threshold criteria. Please contact us with any questions.

**URL:** <https://www.ark.org/dfa-act896/index.php/api/document/download/20190703.pdf>

— Joe Garrett (Birmingham)  
Managing Director  
Deloitte Tax LLP  
jogarrett@deloitte.com

Collin Koenig (Kansas City)  
Manager  
Deloitte Tax LLP  
cokoenig@deloitte.com

This document contains general information only and Deloitte is not, by means of this document, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This document is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this document.

#### About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.