

Sales/Use/Indirect:

Illinois: Permanent Rules Include Marketplace Facilitator Obligations for Food Delivery Services

Permanent Amended 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. (2/14/22). Similar to its emergency rules covering the same [see 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 [Emergency], Ill. Dept. of Rev. (eff. 9/15/21), and *State Tax Matters*, Issue 2021-39, for more details on the emergency rules that came into effect on October 1, 2021], the Illinois Department of Revenue has adopted permanent rule amendments 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 permanent amended rules became effective as of January 26, 2022. Please contact us with any questions.

URL: https://www.ilsos.gov/departments/index/register/volume46/register_volume46_issue_7.pdf

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/211001_5.html

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