

Sales/Use/Indirect:

Indiana: Updated Bulletin Addresses Remote Seller and Marketplace Facilitator Laws

Sales Tax: Information Bulletin No. 89, Ind. Dept. of Rev. (rev. 5/22). The Indiana Department of Revenue issued updated guidance explaining state law that imposes Indiana's gross retail tax on retail transactions made in Indiana by certain defined sellers without a physical presence – specifically, remote sellers and marketplace facilitators meeting Indiana's economic nexus annual threshold provisions (*i.e.*, making and/or facilitating \$100,000 in gross revenue, or 200 or more separate transactions for delivery into Indiana, in the current or preceding calendar year). The updated bulletin reflects legislation enacted earlier this year [see S.B. 382 (2022) for details on this new law], which provides that a marketplace facilitator generally is deemed a retail merchant under Indiana sales and use tax law regardless of whether the marketplace facilitator has a contractual relationship with a seller. The guidance addresses collection, remittance, administration, and enforcement policies and includes illustrative examples.

URL: <https://www.in.gov/dor/reference/files/sib89.pdf>

URL: <http://iga.in.gov/legislative/2022/bills/senate/382#document-dcfc6e18>

Sales Tax: Information Bulletin No. 52, Ind. Dept. of Rev. (rev. 5/22). Another updated bulletin involving state wholesalers for Indiana sales and use tax purposes reflects that sales by marketplace sellers via a marketplace facilitator generally are *not* considered to be wholesale sales; such sales generally are considered to be retail sales of the marketplace facilitator and thus are excluded from the gross retail income of the marketplace seller. Please contact us with any questions.

URL: <https://www.in.gov/dor/files/reference/sib52.pdf>

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