

## **State Tax Matters**

The power of knowing. October 7, 2022

## Sales/Use/Indirect:

## California: New Law Requires Some Marketplaces to Collect Information from High-Volume Third-Party Sellers

*S.B. 301*, signed by gov. 9/30/22. Beginning July 1, 2023, new law mandates certain online marketplaces to require specified "high-volume third-party sellers" on the platform to provide certain tax and payment information to the platform, as well as certain contact information to consumers, in an effort "to make it more difficult for third-party sellers to sell stolen goods." The legislation authorizes the California Attorney General to seek civil penalties from an online marketplace or a third-party seller in violation of the bill's new requirements. Please contact us with any questions.

URL: https://leginfo.legislature.ca.gov/faces/billHistoryClient.xhtml?bill\_id=202120220SB301

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