

## Sales/Use/Indirect:

### Illinois: New Law Excludes Internet Streaming and Direct-to-Home Satellite Services from Certain Local Franchise Fees

*H.B. 3808*, signed by gov. 7/28/23. Effective January 1, 2024, new law excludes video programming accessed via a service that enables users to access content, information, electronic mail, or other services offered over the internet, “including internet streaming content,” from being subject to certain Illinois local service provider fees that generally apply to cable and video service providers. The application of service fees prohibited by these legislative amendments include local “franchise” or “right-of-way” type fees, but they do not affect the application of local Amusement Taxes to streaming services. The legislation similarly excludes certain direct-to-home satellite services from being subject to such local taxation. Please contact us with any questions.

**URL:**  
<https://www.ilga.gov/legislation/billstatus.asp?DocNum=3808&GAID=17&GA=103&DocTypeID=HB&LegID=149066&SessionID=112>

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