

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 131 Section 170 Department Responsibilities</b>
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**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 131  
LEVELING THE PLAYING FIELD FOR ILLINOIS RETAIL ACT**

**Section 131.170 Department Responsibilities**

- a) Provision of Databases. No later than July 1, 2020, the Department will:
  - 1) Provide and maintain an electronic database of defined product categories that identifies the taxability of each category. The Department will meet this requirement by the provision and maintenance of the Illinois Sales Tax Matrix on the Department's website. The Department will provide persons subject to this Part with as much advance notice as practicable of changes in the Sales Tax Matrix. Failure of the Department to provide notice or failure of a person to receive notice shall not relieve the person of its obligation to remit tax as required by law. However, persons may petition the Department for abatement of penalties on reasonable cause shown;
  - 2) Provide and maintain an electronic database of all retailers' occupation tax rates for the jurisdictions in Illinois that levy a retailers' occupation tax administered by the Department. The Department will meet this requirement by the provision and maintenance of the Tax Rate Finder Tax Rate Database on the Department's website. Local retailers' occupation taxes for jurisdictions in Illinois are generally subject to change twice a year, effective July 1 and January 1, and prior to these dates, any such changes are reflected on the Department's Tax Rate Finder Tax Rate Database. The Department will, as much as practicable, provide a CSP or CAS with notice of the changes by publishing updated tax rates on the Tax Rate Finder Tax Rate Database on the Department's website at least one month prior to the effective date of any tax rate changes. However, failure of a person to receive notice provided by the Department prior to the effective date of any tax rate change as set forth in this subsection (a)(2) shall not relieve the person of its obligation to remit tax as required by law. Persons subject to this Part may petition the Department for abatement of penalties on reasonable cause shown; and
  - 3) Provide and maintain an electronic database that assigns delivery addresses in Illinois to the applicable taxing jurisdictions. The Department will provide a CSP or CAS with notice of any changes to this database on January 1 and July 1 of each year. Until that notification, the CSP or CAS may rely upon the information in the database to correctly remit taxes as required in this Part. (See 35 ILCS 185/5-20.)
- b) Certification of CSP and CAS. No later than July 1, 2020, the Department will:
  - 1) Establish uniform minimum standards that companies wishing to be designated as certified service providers in Illinois must meet;

- 2) Establish uniform minimum standards that certified automated systems must meet; and
- 3) Establish a certification process to review the systems of companies wishing to be designated as certified service providers in Illinois or of companies wishing to provide certified automated systems to remote retailers.
- c) The Department will enter into a contractual relationship with each company that qualifies as a CSP. (See Section 131.160.) As a condition of its registration, a remote retailer using a CAS must agree to comply with the requirements set forth in Section 131.165(d).

(SOURCE: Adopted at 45 Ill. Reg. 931, effective December 31, 2020.)