



Illinois Department of Revenue

FY 2021-02-A  
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# Informational

## Bulletin

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This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

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## Additional Retailers' Occupation Tax Guidance for Marketplace Facilitators as set forth by the Leveling the Playing Field for Illinois Retail Act

**To: *Marketplace facilitators making sales to Illinois purchasers***

This bulletin supplements Informational Bulletin FY 2021-02 and provides additional information for "marketplace facilitators" as defined in [35 ILCS 105/2d](#). This information is effective January 1, 2021.

### What sales are excluded from the tax remittance threshold determination for marketplace facilitators?

As part of the tax remittance threshold determination, marketplace facilitators must exclude the following types of sales:

- sales for resale (see [86 Ill. Adm. Code 130.210](#)) and
- sales of tangible personal property that is required to be registered with an agency of Illinois, including motor vehicles, watercraft, aircraft, and trailers.

All sales other than these, even if they are exempt from tax, must be included in calculating the tax remittance thresholds.

A marketplace facilitator is considered to be habitually engaged in the selling of tangible personal property and as such, no sales made by a marketplace facilitator are considered to be occasional sales (unlike a remote retailer). Therefore, marketplace facilitators do not have occasional sales to exclude from their tax remittance threshold determination.

For more information see the [Resource Page for "Leveling the Playing Field for Illinois Retail Act"](#)