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[Illinois Department of Revenue Issues Guidance on Marketplace Tax Collection Duties.](#)

In February 2021, the Illinois Department of Revenue issued a [Compliance Alert](#) on the tax remittance obligations of remote retailers, marketplace sellers, and marketplace facilitators. It concluded that remote retailers and marketplace facilitators must collect and remit state and local retailers' occupation taxes (ROT) administered by the Illinois Department of Revenue - including the Chicago Home Rule Municipal Soft Drink ROT. However, marketplace facilitators are not required to collect and remit other (non-ROT) taxes administered by the Department on sales made by marketplace sellers over the marketplace and remote retailers, including the Prepaid Wireless E911 Surcharge, Illinois Telecommunications Access Corporation Assessment, and Tire User Fee.

In another [Compliance Alert](#), the Department clarified that the Metropolitan Pier and Exposition Authority Food and Beverage Retailers' Occupation Tax- imposed on certain persons engaged in the business of selling food, alcoholic beverages, or soft drinks - must continue to be remitted by the restaurants. Marketplaces, including food delivery services, should not remit the MPEA Food and Beverage Tax.

Eversheds Sutherland (US) LLP - Jonathan A. Feldman, Chris Lee and Charles C. Capouet

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