**Section 130.1990 Peddlers, Hawkers, and Itinerant Vendors**

a) When Liable For Tax

1) Persons who transport a supply of tangible goods from place to place, whether upon trucks, wagons or otherwise, exposing such goods for sale, soliciting and negotiating sales, and immediately delivering the goods sold, are considered to be peddlers, hawkers or itinerant vendors. Where such peddlers, hawkers or itinerant vendors sell such tangible personal property at retail in Illinois, on their own behalf, they are required to obtain a certificate of registration from the Department, file tax returns in conformance with the requirements of Section 3 of the Act and Subpart E of this Part and remit to the Department the retailers' occupation tax on their receipts from such sales. *It is unlawful for any person to engage in the business of selling tangible personal property at retail in this State without a certificate of registration from the Department.* [35 ILCS 120/2a]

2) It is immaterial what methods are employed in consummating sales, whether door-to-door canvass, solicitation by telephone or mail, or display in salesrooms.

b) When Not Liable For Tax

1) Where such persons do not sell on their own behalf, but merely act as agents for a manufacturer or distributor, or other person as a disclosed principal, such disclosed principal is liable for retailers' occupation tax if the principal is engaged in this State in the business of selling tangible personal property to purchasers for use or consumption (see Subpart F of this Part).

2) Even if such manufacturer, distributor, or other disclosed principal is exempt from the Retailers' Occupation Tax because of interstate commerce under Section 130.605 of Subpart F, such disclosed principal is required to register and act as an Illinois Use Tax collector if the principal comes within the definition of "retailer maintaining a place of business in this State" in Section 2 of the Use Tax Act and in Subpart B of the Use Tax Regulations (86 Ill. Adm. Code 150).

c) Display Of Certificate

Each peddler, hawker, or itinerant vendor, selling goods on their own behalf to purchasers for use or consumption, must display prominently, in connection with their business, the Certificate of Registration issued by the Department. If a vehicle is used, the Certificate must be affixed conspicuously thereto. If no vehicle is used, the Certificate should be attached, in such a manner as to be readily visible by the public, to the sample case or other container used by the peddler, hawker, or itinerant vendor in transacting their business.

(Source: Amended at 47 Ill. Reg. 19349, effective December 12, 2023)