**Section 150.801 When Out-of-State Retailers Must Register and Collect Use Tax**

a) A retailer who is registered under the Retailers' Occupation Tax Act need not obtain a separate Certificate of Registration under the Use Tax Act. However, a retailer maintaining a place of business in this State, if not registered under the Retailers' Occupation Tax Act, must apply to the Department for a Certificate of Registration to collect use tax on an application form furnished by the Department. Each such retailer shall list with the Department the names and addresses of all the retailer's agents operating in this State and the location of any and all of the retailer's distribution houses, offices, or other places of business in this State.

b) For a definition of "retailer maintaining a place of business in this State", see Section 150.201 of this Part.

c) Every retailer maintaining a place of business in this State must act as a use tax collector for this State. Examples of cases in which a retailer will be required to collect and remit use tax though not incurring any retailers' occupation tax liability with respect to the transaction are as follows:

1) Retailers who have Illinois retail outlets subject to the Retailers' Occupation Tax Act are required to collect and remit use tax; as such, when the retailer ships tangible personal property to a purchaser in Illinois from inventory located outside Illinois via interstate mail that has no connection with the Illinois retail outlets, the retailer must still collect and remit use tax even though such completely interstate mail transactions are not subject to retailers' occupation tax.

2) Out-of-State retailers, who have any kind of place of business in Illinois or any kind of order-soliciting or order-taking representative either stationed in Illinois or coming into Illinois from time to time, must collect and remit use tax from Illinois purchasers for use even though the seller is not required to pay retailers' occupation tax when the seller does nothing in Illinois except to solicit orders.

d) For rules regarding out-of-State retailers without a physical presence in this State prior to January 1, 2021, see Section 150.803, Wayfair Nexus – Nexus without Physical Presence – Provisions Controlling from October 1, 2018, through December 31, 2020. For more information on tax remittance obligations based on economic nexus without physical presence on and after January 1, 2021, see the administrative rules implementing the Leveling the Playing Field for Illinois Retail Act at 86 Ill. Adm. Code Part 131.

(Source: Amended at 48 Ill. Reg. 6836, effective April 24, 2024)