



# TaxNewsFlash

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## KPMG report: Recent litigation regarding sales tax collection and remittance obligations in Illinois

Since the U.S. Supreme Court's decision in *South Dakota v. Wayfair, Inc.*, 138 S. Ct. 2080 (2018), a few lawsuits have alleged that the sales tax collection and remittance obligations imposed by a state or locality post-*Wayfair* were unduly burdensome. A recent suit filed with the Illinois Tax Tribunal asserts that the Leveling the Playing Field for Illinois Retail Act (35 Ill. Comp. Stat. 185/5-1) violates the Commerce Clause of the U.S. Constitution and the Uniformity Clause of the Illinois Constitution. The lawsuit also asserts a separate Taxpayer Bill of Rights issue stemming from the procedure of the audit.

Read a [June 2024 report](#)\* prepared by KPMG LLP tax professionals that focuses on the argument that contends that the act discriminates against remote retailers compared to retailers that have a physical presence in Illinois.

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