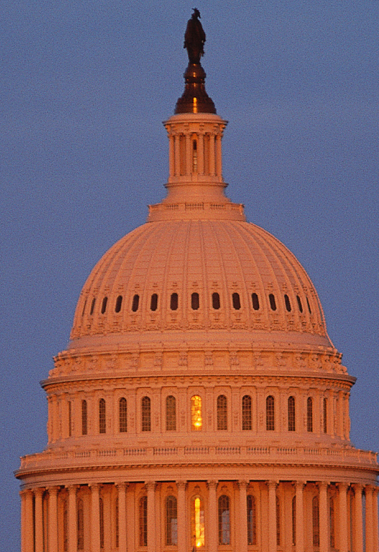




# TaxNewsFlash

## United States



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## KPMG reports: Illinois (marketplace facilitators); Louisiana (pending tax-related referendum)

KPMG's This Week in State Tax—produced weekly by KPMG's State and Local Tax practice—focuses on recent state and local tax developments.

- **Illinois:** The Department of Revenue issued two compliance alerts addressing a marketplace facilitator's tax obligation in Illinois. These compliance alerts generally replace earlier alerts issued in February 2021. Under the first alert, the Department provides that, beginning on October 1, 2021, a marketplace facilitator that makes sales on behalf of restaurants and other food and beverage establishments is required to collect and remit the "Metropolitan Pier and Exposition Authority Food and Beverage Retailers' Occupation Tax." In its second alert, the Department clarifies a marketplace facilitator's obligation with regard to several taxes and fees imposed by Illinois and its localities.
- **Louisiana:** Voters on November 13, 2021, will decide on several proposed constitutional amendments, including two that address state and local taxes:
  - Proposed Amendment 1 would authorize the legislature to create a new eight-member commission—the "State and Local Streamlined Sales and Use Tax Commission"—that would be in charge of creating a streamlined system for electronically filing, remitting, and collecting sales and use taxes levied within Louisiana. The amendment would eventually replace the current "Remote Sellers Commission and the Uniform Local Sales Tax Board."
  - Proposed Amendment 2 asks voters to approve constitutional changes that would then permit the legislature to enact legislation revising Louisiana's corporate and individual income tax regimes. If approved, the amendment would remove the state constitutional provision that permits corporate and individual taxpayers to deduct federal income taxes paid from their state taxable income. However, the legislature would be authorized by law to allow for a federal income tax deduction.

Read an [October 2021 report](#) prepared by KPMG LLP

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