

Certain Digital Property

The [general State, applicable local, and applicable transit rates of sales and use tax](#) apply to the sales price of certain digital property that is sold at retail. The tax applies regardless of whether the purchaser of the property has the right to use it permanently or to use it without making continued payments.

An item listed below that is delivered or accessed electronically and not considered tangible personal property is certain digital property subject to sales and use tax:

1. A digital audio work.
2. A digital audiovisual work.
3. A digital book.
4. A magazine, a newspaper, a newsletter, a report, or another publication.
5. A photograph.
6. A greeting card.

Delivered or accessed electronically means delivered to, received by, or obtained by the purchaser by means other than tangible storage media. Delivered electronically is delivery by download, email, or other method; while accessed electronically is delivery by online access generally accompanied by a password or digital code.

Gross receipts derived from the sale of certain digital property and the sales and use tax thereon are to be reported to the Department on Form E-500, Sales and Use Tax Return, or through the Department's [online filing and payment system](#) .

[File and pay now](#)

Technical Publications for Digital Property

- [Sales and Use Tax Bulletins](#) See the Certain Digital Property Bulletin (Legislative changes effective after January 1, 2020 are not incorporated.)
- [Important Notice: Sourcing for Certain Digital Property Subject to Sales and Use Tax \(8-13\)](#)
- [Important Notice: Sourcing of Digital Property and Computer Software Delivered Electronically \(11-11\)](#)
- [Important Notice: Certain Digital Property Subject to Sales and Use Tax \(12-09\)](#)

Tax Category:

Sales and Use Tax

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