



For Immediate Release
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Illinois Department of Revenue Invites Public Review and Comment on Draft Proposed Rules for Digital Asset Tax

SPRINGFIELD - The Illinois Department of Revenue (IDOR) has posted to its website draft proposed rules implementing the Digital Asset Tax Act. Interested parties are encouraged to review and comment before the formal rulemaking process begins. The Act imposes a tax on the privilege of receiving digital asset business activities by Illinois customers from digital asset brokers. It was enacted by Article 3 of [Public Act 104-0468](#).

"Given the novelty of the tax and the complexity of the digital asset industry, we want to ensure the rules implementing the tax provide clear direction for those affected by the new law," explained **IDOR Director David Harris**. "We encourage industry stakeholders to review the draft proposed rules and share their expertise to help identify areas that may need clarification before formal rulemaking begins."

The draft proposed rules will affect parties acting as digital asset brokers providing digital asset business activities to Illinois customers as well as those Illinois customers subject to the tax. IDOR is particularly interested in feedback regarding:

- issues or questions that may not be addressed in the draft proposed rules, and
- additional examples that could help interested parties understand how the Digital Asset Tax Act applies to specific situations.

"The goal is to make the rules as clear and useful as possible for those responsible for complying with the new law," **Harris** said. "We encourage those with experience in the digital asset industry to share their feedback."

The draft proposed rules will be available for public review and comment on the homepage of IDOR's website (tax.illinois.gov) through 5:00 p.m. on October 30, 2026.