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Wayfair, Inc. case to overturn the 1992 Quill, Corp. v. North Dakota nexus holding that a company must have a physical presence in a state before it can be held liable

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Jun. 22, 2018



On Thursday, the U.S. Supreme Court announced its decision in the *South Dakota v. Wayfair, Inc.* case to overturn the 1992 *Quill, Corp. v. North Dakota* nexus holding that a company must have a physical presence in a state before it can be held liable for the collection and remission of sales and use taxes in that state.

“For South Dakota, the US Supreme Court decision means a remote seller with \$100,000 in taxable sales or 200 separate taxable transactions delivered into South

Dakota in the current or previous calendar year must collect and remit sales taxes,”

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transformed business commerce. In 2006, eCommerce sales in the United States exceeded \$100 billion per year, compared to \$123 billion of online sales conducted in just Q1 of 2018. As a result, some states have lost access to sales tax revenue and as such pursued creative nexus regulations to capture sales tax revenue.

“Now that we have a decision, it is urgent that businesses track the legislative actions in the states where they conduct transactions,” said Friedlich. “With over 10,000 taxing jurisdictions across the United States, retailers and tax professionals should be leveraging a set of tools that combine the deep domain tax jurisdiction expertise with software that can quickly and easily enable retailers to collect and remit sales taxes as needed. This story has not ended, and one must be ready for a change in economic nexus likely to be adopted by many other states.”

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