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States See Sales Tax Growth After Supreme Court Ruling.

South Dakota v. Wayfair opened the door for new collections from online retailers, with several states currently considering plans.

State sales tax collections in the third quarter of 2018 outpaced average levels in recent years, a trend due at least in part to a Supreme Court ruling last summer that cleared the way for states to bring in additional tax revenues from online sales, new research suggests.

Last June, the U.S. Supreme Court in *South Dakota v. Wayfair* overturned prior rulings that had made it difficult for states to collect taxes on sales by out-of-state, or "remote," online retailers. States made legislative and regulatory changes in the wake of the case, seeking to ensure they didn't continue to lose out on these tax dollars.

Research the Urban-Brookings Tax Policy Center <u>published this month</u> shows general state sales tax collections grew 6.5 percent in the third quarter of last year, or 4.1 percent when adjusted for inflation, compared to the third quarter of 2017.

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Route Fifty

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