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South Dakota Might Convince the Supreme Court to Dispense with the Quill Pen and Join the 21st Century.

On January 12, 2018, the U.S. Supreme Court announced its grant of certiorari in the case of [South Dakota v. Wayfair, Inc.](#) The oral argument for this case has not yet been scheduled, but it will most likely be held in April 2018, with a decision rendered by the end of the Court's term in June 2018. Wayfair is a direct challenge of the Court's holding in [Quill Corp. v. North Dakota](#), 504 U.S. 298 (1992), that, under the dormant Commerce Clause, a remote/online vendor does not have to collect and remit sales/use tax on sales made to customers who reside in a given state unless the vendor has a physical presence in that state. This issue (which we have discussed at some length [here](#) and [here](#)) is of no small moment to states and political subdivisions that levy a sales/use tax - according to [estimates by the Government Accountability Office](#), Quill caused sales/use tax losses of between \$8,500,000,000 and \$13,400,000,000 in 2017, alone.[1]

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The Public Finance Tax Blog

By Michael Cullers on January 24, 2018

Squire Patton Boggs

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