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Solicitor General Asserts that States Can Require Online Vendors to Collect and Remit Sales/Use Tax on Online Retail Sales.

In January, the Supreme Court granted a writ of certiorari in the case of *South Dakota v. Wayfair* (discussed here). *Wayfair*, which will be argued before the Court on April 17, is a direct challenge to *Quill Corp. v. North Dakota*, in which the Supreme Court held that a vendor does not have to collect and remit the sales/use tax owed on sales made to customers who reside in a given state unless the vendor has a physical presence in that state (we have discussed this issue here and here).

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By Joel Swearingen on March 19, 2018

Squire Patton Boggs

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