

# [Bond Case Briefs](#)

*Municipal Finance Law Since 1971*

---

## [The Wayfair Case and Covid Sparked a State Sales Tax Bonanza.](#)

**A boom in online commerce and a favorable court decision combine to fill depleted treasuries.**

Rachel Ramos, who sells graphic T-shirts on Etsy from her home in Fort Worth, was considering closing her shop before she saw business unexpectedly boom last May. The shop brought her \$25,000 from May through December, compared with \$11,000 the entire previous year. She's saving that money to buy a house for her and her two children. "This kept me from having to struggle as a single mother," she says.

A less obvious, indirect recipient of her windfall: the states where her customers live, which can use taxes on her T-shirt sales to help plug the holes in their budgets.

When much of the country went into quarantine last year, Americans holed up at home took to their laptops to buy just about everything online, from groceries to home goods to electronics. As they drove a surge in online retail, shoppers were also unknowingly helping to keep their state finances afloat—thanks to a 2018 Supreme Court decision in *South Dakota v. Wayfair*.

[Continue reading.](#)

### **Bloomberg Businessweek**

By Danielle Moran

March 5, 2021