

PRACTICAL SALES TAX CONSIDERATIONS FOR VENDORS IN THE WAKE OF WAYFAIR (PART I)

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January 8, 2019

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Originally published on the *Taxstringer* website on January 1, 2019. Reprinted with permission.

By now we're sure you have all heard about the U.S. Supreme Court case *South Dakota v. Wayfair, Inc.* This case reversed over 50 years of precedent and completely changed the way states can administer their sales tax laws with respect to out-of-state vendors. Though the case has engendered a considerable amount of scholarly debate regarding the breadth of its impact, we'll leave those high-minded discussions to other commentators. In this article, we focus on providing practical advice to vendors who are now faced with a changed, and somewhat uncertain, sales tax landscape. We've broken this material into two installments. In this installment, we will briefly review the *Wayfair* case and provide an up-to-date recap of what each state that imposes a general sales tax has done in response to the case. Next month, in the second installment, we'll walk through a few typical hypothetical situations to address practical questions we have received from clients throughout the country.

[Click here](#) to read the article written by Mark S. Klein and Joseph N. Endres in its entirety.