

# Anchin Alert

**Anchin, Block & Anchin LLP**  
**Accountants and Advisors**

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## **Supreme Court Overturns Significant Wide Reaching Tax Ruling**

In one of the most groundbreaking tax events in decades, the U.S. Supreme Court overturned *Quill Corp. v. North Dakota*, a 1992 decision pertaining to the collection of use tax. Now, retailers can be required to collect sales and use tax, even in states in which they lack a physical presence. This decision creates an opportunity for each state to determine their own rules regarding what is subject to sales tax, making it possible that retailers will soon have to collect sales tax in every state that imposes a sales tax. This will also make the issue of compliance more complicated, as each state's resulting law could be custom and unique, and companies will now have to be aware of the rules for each state. This ruling paves the way for consumers to pay more for their online, catalog and telephone purchases.

**How will this impact you?** If you are selling products in multiple states, you may need to review your sales and use tax policies and compliance. Anchin will send additional detailed updates with more information on this landmark decision. For more information or questions regarding sales and use tax, contact Clarence Kehoe, Leader of Anchin's Tax Department, or Sharon Ackerman, Tax Director in Anchin's Tax Controversy Services Group, at 212.840.3456 or [info@anchin.com](mailto:info@anchin.com).



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