



TO:
NAW Direct Members

FROM:
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This morning the Supreme Court handed down a decision in the *Wayfair* case overturning the *Quill* decision and – finally!! – allowing states to require out-of-state/on-line sellers to collect state sales taxes. NAW joined Amicus briefs in this case, and it is a huge victory for our brick-and-mortar businesses.

The immediate outcome of the case could be a “wild-wild west” situation in which the states individually begin the process of collecting the tax causing some confusion for on-line vendors and states alike – which might finally convince Congress to do what it should have done years ago and pass a fair Marketplace Fairness bill to streamline the sales tax collection processes going forward.

We are still reading and digesting the Court’s decision; if you would like to read the decision yourself, go to:

https://www.supremecourt.gov/opinions/17pdf/17-494_j4el.pdf

Many thanks.