

Media Summary: Kim Jansen Discusses Landmark U.S. Supreme Court Case Involving Web Retailers

In The News | 2 min read

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Recently, the U.S. Supreme Court heard oral argument in *South Dakota v. Wayfair*, which involves a challenge to the court's 1992 decision *Quill Corporation v. North Dakota*, which had held that states can't require a merchant to collect sales tax if they have no physical presence within the state's boundaries. At issue is whether the Court should overrule *Quill*, because of lost revenues due to Internet retailers not collecting sales taxes. Hinshaw partner Kim Jansen—who wrote an extensive analysis of the case in the ABA's *PREVIEW of United States Supreme Court Cases*, Volume 45—discussed the case with national media outlets. A summary of her commentary follows.

ABC News: Supreme Court Takes Up Battle Between States, Web Retailers Over Sales Tax

Reporter Audrey Taylor discussed the argument made by South Dakota's attorney general that his state—along with others—has experienced a major sales tax revenue loss, because of the “unleveled playing field created by *Quill*.” The latter half of the article includes Jansen's analysis of *South Dakota v. Wayfair*. She discusses how the case got to the Supreme Court in the first place, as well as the questions facing the justices and the overall significance of the case.

“For the average American, the potential significance of this case is simple: if the Supreme Court overrules *Quill*, consumers will no longer be able to take advantage of those “sales tax-free” purchases on the internet,” Jansen said.

Read the full article “[Supreme Court takes up battle between states, web retailers over sales tax](#)” on the ABC News website.

Law360: Tax Pros No Longer Sure About Justices' Take On Wayfair

Reporter Maria Koklanaris provided coverage following the oral arguments heard by the U.S. Supreme Court in the case, which left tax professional with the impressions that “the high court would not easily overturn

precedent.” The article cited Jansen’s analysis in the ABA preview, noting that it framed the question before the justices as one “derived directly from the dormant commerce clause.”

In her preview, Jansen explained that what’s at issue is whether the clause prohibits South Dakota from requiring certain remote sellers with no physical presence in the state to collect and remit use tax.

Read the full article “[Tax Pros No Longer Sure About Justices’ Take On Wayfair](#),” on the *Law360* website (*subscription may be required*)

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