‘Tax Case of the Millennium’ Hits High Court: A Primer

- Oral arguments in the biggest U.S. Supreme Court tax case in years are just days away, reports **Bloomberg Law**.

Oral arguments in *South Dakota v. Wayfair* are scheduled for Tuesday, April 17.

Reporter **Ryan Prete** writes that the case directly challenges the 1992 decision in *Quill Corp. v. North Dakota*, prohibiting states from imposing sales tax collection obligations on vendors lacking an in-state physical presence.

“The case has set off perhaps the largest amount of state and local tax-related activity in the past decade as states have tried to ‘kill Quill’ as online commerce has replaced traditional brick-and-mortar markets,” according to Prete.

He quotes Max Behlke, director of budget and tax at the National Conference of State Legislatures, as saying the South Dakota case is the “tax case of the millennium.”

Read the Bloomberg article.