



Sales Tax for Online Sellers **Supreme Court Rules States May Tax Without Physical Nexus**

Companies that sell goods or services online should be aware of this month's U.S. Supreme Court [ruling](#) that states may tax them on sales to customers even without a physical presence or employee in those states. The decision upheld a South Dakota law requiring an online seller to collect sales tax from South Dakota customers if it exceeds \$100,000 in sales to that state, or 200 sales in South Dakota of any size, even if the company does not have a physical presence in the state.

Businesses will now have to determine where state laws require the collection and remittance of sales tax on their goods or services, and require the payment of sales tax by consumers accordingly.

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