

# U.S. Supreme Court: E-commerce Subject to Use Tax Collection

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Dan Schulder, a member of Cozen O'Connor's Tax Practice, authored in the article "U.S. Supreme Court: E-commerce Subject to Use Tax Collection," in *CPA Now*, a Pennsylvania Institute of Certified Public Accountants publication. The article discusses the Supreme Court's decision in *South Dakota v. Wayfair Inc.*, which ruled that out-of-state online retailers can be held responsible for collecting use tax from their customers without having a physical presence in a state. The decision overturned over 50 years of jurisprudence requiring retailers to have a physical presence in a state before they can be required to collect and remit any sales and use taxes on purchases. To read the full article, [click here](#).



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