



On June 21, 2018, the Supreme Court of the United States of America issued its decision in the case of South Dakota v. Wayfair, Inc. This landmark decision is now generally accepted as a decision which will have a profound effect on the taxation of out-of-state sales. GENERAL BACKGROUND OF SALES AND USE TAX IN THE US Sales and use tax in some form or the other was introduced in the US about eight decades ago. In 1930, Kentucky was the first state to pass legislation for levy of tax on retailers. Soon thereafter, other states also decided to introduce their own legislations regarding sales and use tax. By 1969, most of the states have instituted general sales taxes. Currently, there are only 5 states often termed as NOMAD states: New Hampshire, Oregon, Montana, Alaska and Delaware which do not impose sales and use tax. What is the diffe.....