

News Release

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FOR IMMEDIATE RELEASE:

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Statement from the Minnesota Department of Revenue regarding South Dakota v. Wayfair United States Supreme Court Decision

ST. PAUL, Minn. – On June 21, the United States Supreme Court overturned *Quill Corp v. North Dakota* in *South Dakota v. Wayfair*. This means that states like Minnesota can require certain retailers with no physical presence, such as online sellers, to collect and remit the applicable sales or use tax on sales delivered to locations within their state.

Statement from the Minnesota Department of Revenue:

“The department is pleased with the United States Supreme Court decision in *South Dakota v. Wayfair*. We are analyzing the Court’s decision to identify how it affects Minnesota and online retailers, remote sellers, and marketplace providers.

We will work with our customers to ensure fair, efficient, and transparent implementation of this decision. We will provide further guidance within 30 days.

The department will work hard to provide our customers with the information and services they need to meet their sales and use tax obligations under Minnesota tax law in as smooth and efficient manner as possible.”

Guidance for sellers

I’m already collecting and remitting, should I continue?

Yes, if you are already collecting and remitting tax to Minnesota, either directly or through a third party like a marketplace or certified service provider, you should continue.

I have not been collecting and remitting, should I start?

We are analyzing the Court’s decision to identify how it affects Minnesota and online retailers, remote sellers, and marketplace providers. We will work with our customers to ensure fair, efficient, and transparent implementation of this decision. We will provide further guidance within 30 days.

I want to start collecting and remitting now, what should I do?

You can register now for all 24 Streamlined member states by completing just one short and simple online application through the Streamlined Sales Tax Registration System (SSTRS). There is no fee to complete and submit this registration form, which is available at <https://www.sstregister.org/>.

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You can also register directly with Minnesota by going to our [Business Registration page](#) or by calling 651-282-5225 or 1-800-657-3605 (toll-free).

Need help?

If you need help calculating, collecting, preparing returns, and remitting the appropriate sales and use taxes in all of the Streamlined member states, Streamlined has contracts with various certified service providers (CSP). These CSPs can handle nearly all of your sales and use tax responsibilities. You can register, set-up, install, and integrate their tax calculation software with your order entry systems to calculate the applicable state and local sales and use taxes, prepare and file the sales tax returns for each state, make the required remittances and even respond to any notices the remote seller receives from the states relating to these taxes.

To learn more about the CSP program, see the [FAQs](#) related to Certified Service Providers at www.streamlinedsalestax.org.

I have a question for a specific state, what do I do?

If you have questions related to a specific state's laws and requirements, please [contact that state directly](#).

For details about Minnesota's requirements, see [Update for Online Sellers](#).

Sign-up to receive the latest information

To get email updates on the latest information from the department sign up for our [Online Sellers](#) email list, or click the red envelope on our website and choose Online Sellers. We will continue to update you as we work through this process.

Get the latest news and updates from the Minnesota Department of Revenue by following the department on [Facebook](#) and [Twitter](#) or by signing up for our [email subscription list](#).

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