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*South Dakota v. Wayfair, Inc.*, No. 17-494

In 1967, the Supreme Court held that the Constitution’s dormant Commerce Clause prohibits a state from requiring catalog retailers to collect sales taxes on sales into the state unless the retailer is “physically present” there. But in 1977, the Court held that only a “substantial nexus” was necessary for *other* state taxes affecting interstate commerce. The petitioners in *Wayfair* ask the Supreme Court to reconsider the “physical presence” rule for sales taxes, arguing that its impact has “exploded with the rapid growth of online commerce.” The Supreme Court granted certiorari on the question of whether it should “abrogate” the “sales-tax-only, physical-presence requirement.”