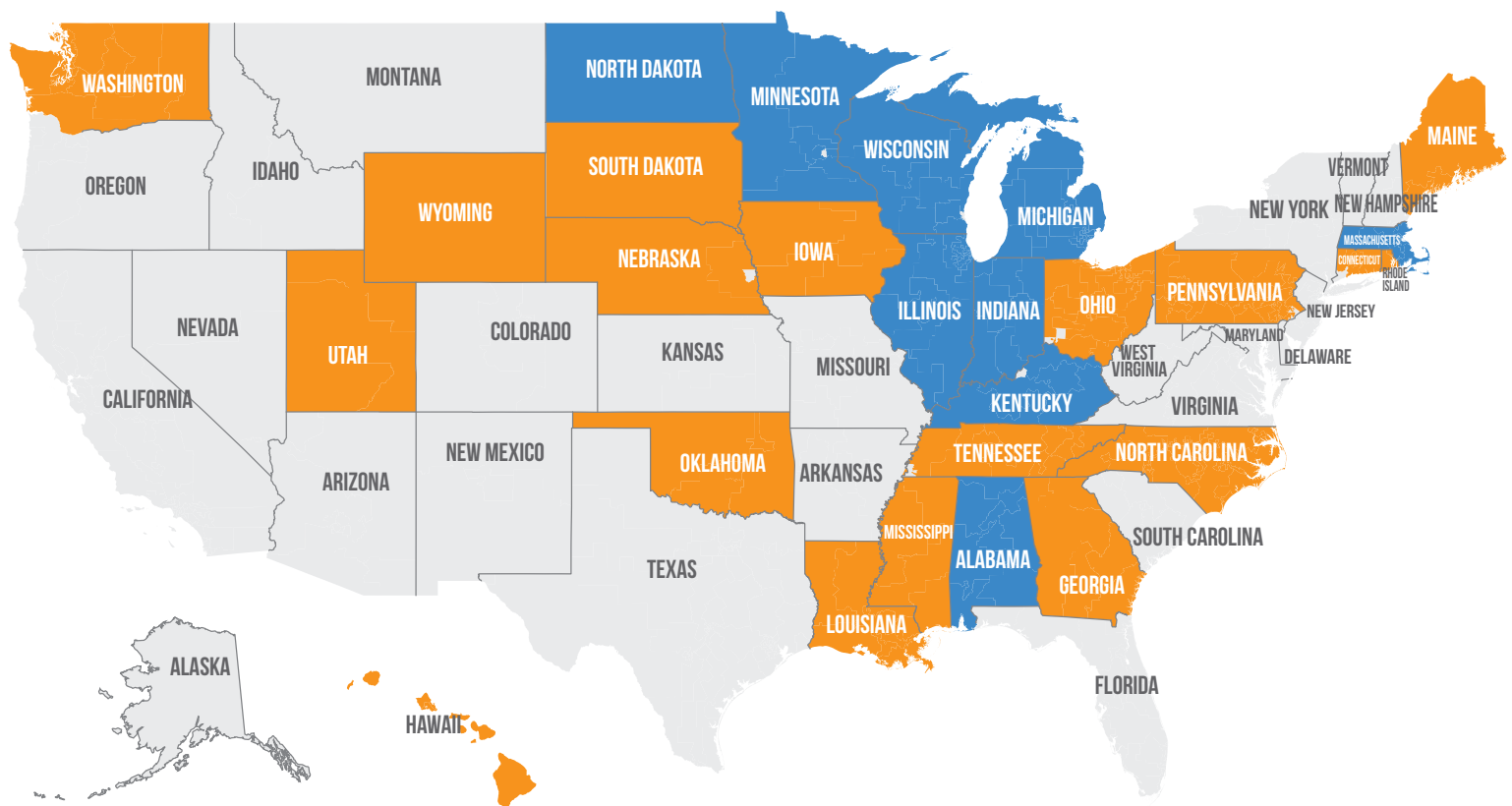


What's occurred since the *South Dakota v. Wayfair, Inc.* decision

As of mid-August, 28 states have pending or active legislation based on the Wayfair decision. Here's the latest.

By NAA Staff



■ Legislation set to become active on October 1, 2018.

■ Legislation either already active, will soon become active, or is currently stayed pending state outcome.

Want information about your state?

See: <http://www.salestaxinstitute.com/resources/remote-seller-nexus-chart>.

Since the U.S. Supreme Court announced its *South Dakota v. Wayfair, Inc.* ruling in June, the National Auctioneers Association has remained vigilant in tracking effects of the decision throughout the country and has begun preparation for potential next steps.

That has been no small task as more than half of the United States has been working to draft or enact legislation at the state level per the Court's guidance. Legislation in nine states alone is set to go into effect beginning Oct. 1. (See map.)

NAA has since formed the NAA Sales Tax Task Force. In the past two months, this Task Force has begun meeting weekly via conference call and plans to do so until further notice. Thus far, the group has discussed or began:

- Monitoring new or changing state laws as affected by the Wayfair decision.
- Coordinating with U.S. Congressional members regarding both Wayfair fallout and the upcoming NAA Day on the Hill in September.
- Exploring potential relationships with other associations and industries for possible further congressional support or state-level solutions.

Some of those actions and decisions have been made because of information taken from several public hearings held by different groups recently.

NAA members and staff have listened in on calls and hearings held by the Streamlined Sales Tax Governing Board (July 19,

2018), and the Multistate Tax Commission (July 6, 2018). Further, the U.S. House Judiciary Committee held an informal hearing, "Examining the Wayfair Decision and Its Ramifications for Consumers and Small Businesses" on July 24, 2018, with NAA members monitoring that meeting also.

Considering the state sales tax conversation now has entered the House Judiciary's arena, this is one area where NAA is exploring submitting its own testimony in the future.

Going forward, NAA will continue monitoring state activities relevant to tax collection laws and the Wayfair decision. It also will continue to explore relationships both legislatively and with like-minded associations and industries to ensure the auction industry's voice is heard and its position is understood concerning the impact the Wayfair decision and subsequent legislation may have on the auction industry.

Further updates will be communicated to members through NAA outlets – including Auctioneer magazine, Auction E-News, email, and NAA social media channels as needs warrant.

For more information about the Wayfair case, visit www.auctioneers.org/auction-tax.

To serve an active role in taking the NAA and auction industry's message to Washington, D.C., consider taking part in the 2018 NAA Day on the Hill event, Sept. 6, 2018. See page 41 for more information.

For more information, visit auctioneers.org/auction-tax. ♦

Members of the NAA Sales Tax Task Force

- David Whitley, CAI, CES, Advocacy Committee Chair
- David Warren, NAA Board of Directors Presidential Appointee
- John Schultz, AMM, Point person for *South Dakota v. Wayfair, Inc.* proceedings
- Brandi McGrath Kong, NAA Staff Liaison to the Advocacy Committee
- Curtis Kitchen, CAE, NAA Director of Communications
- Hannes Combest, FASAE, CAE, NAA CEO