

## In The News

# Akerman Tax Partners Evaluate Marketplace Facilitator Laws Five Years Post Wayfair

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Tax partners [Lauren Ferrante](#) in Chicago and [Stefi George](#) in New York co-authored the inaugural article in the new Akerman SALT Insights column in *Tax Notes State*. In the article, “Good Idea Gone Wrong? Evaluating Marketplace Facilitator Laws,” the lawyers review the marketplace facilitator laws that states enacted in response to the landmark U.S. Supreme Court *Wayfair* decision five years ago. They examine the challenges marketplace facilitator laws pose for facilitators, sellers, and state and local government authorities, and explore changes that could improve the sales tax landscape for e-commerce transactions.

The authors wrote: “Five years after the enactment of marketplace facilitator laws, it is time to review these provisions and consider how they can be improved. Small changes, such as uniformly allowing the parties to shift the burden back to the marketplace seller where appropriate and refining the definitions to clarify exactly who falls within the statutes, would go a long way towards improving the sales tax landscape for e-commerce transactions.”

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