

In The News

David Blum Quoted in *The Real Deal* on Supreme Court Ruling Over States' Ability to Tax Online Sales

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David Blum was quoted in a report by *The Real Deal* on the business implications behind the recent Supreme Court ruling in *South Dakota v. Wayfair* allowing states to collect taxes on internet sales. Breaking away from precedent established in *Quill v. North Dakota* on this very subject, the court also sought to avoid formalistic distinctions in its Commerce Clause jurisprudence. The latter entrusts Congress with the power to regulate and imposes taxes on commerce with foreign nations and between U.S. states, a guiding principle in *Quill v. North Dakota*. Among other things, the 1992 high court ruling established a company must have a physical presence in a state to be subject to sales tax, a requirement Blum explained is no longer needed post *Wayfair*. Read more on *Wayfair* on [Akerman Perspectives](#).

The Real Deal wrote: “The question for those businesses, said David Blum, a tax attorney in Akerman’s Chicago office, is: ‘what happens to our online presence?’ We don’t want to register in dozens of our states.’

“Blum said this could potentially mean more compliance costs and spending more on tax software for small businesses. Uncertainty, he said, appears to be the biggest takeaway from the court’s ruling.

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“We are not sure how this is going to play out,’ Blum said. ‘Only time will tell who are the real winners and losers.’”

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