

## INSIGHTS + NEWS

## Jon Barooshian Writes “Wayfair: For small online retailers, future uncertain” for Massachusetts Lawyers Weekly

BY BOWDITCH & DEWEY • JULY 17, 2018

Jon Barooshian wrote “Wayfair: For small online retailers, future uncertain” about a landmark decision for the online retail industry. Below is an excerpt from the article:

Prior to the landmark *South Dakota v. Wayfair* decision, the Department of Revenue in Massachusetts was unable to force online retailers that did not have a physical presence in the Commonwealth to collect and pay sales tax on goods sold to consumers in the state.

The Supreme Court’s 5-4 decision in *Wayfair* overruled 50 years of precedent and dramatically altered the tax rules for states, online retailers, and brick-and-mortar retailers.

The decision creates a level playing field for brick-and-mortar retailers by allowing states to collect sales tax that has evaded collection in many online transactions. Massachusetts small businesses with an online retail business, however, are now faced with substantial increases in their cost of doing business.

Continue reading “[Wayfair: For small online retailers, future uncertain.](#)”