



South Dakota Remote Seller Law Update

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Litigation Process

On June 21, 2018, the United States Supreme Court ruled in South Dakota's favor.

- **Late July:** The U.S. Supreme Court returns the case back to the SD Supreme Court.
- **Late July to early August:** The SD Supreme Court sends the case back to the Circuit Court.
- **August to September:** The Circuit Court may dissolve the injunction and/or conduct further proceedings.



Where We Are

4 Key Steps going forward

- The State of South Dakota is currently in negotiations with the defendants.
- Injunction
 - We may not enforce our remote seller law until the State Circuit Court's injunction is lifted.
 - The case will soon return to the South Dakota court system for further proceedings.
- Implementation
 - Establish a start date
- Managing Expectations



Implementation

- The SD Department of Revenue will continue dialogue with the business community to ensure a smooth implementation.
- We hope to give out-of-state businesses ample time to become licensed before the law is implemented.
- We will also continue to be a resource for our in-state businesses affected by the ruling.