



— DEPARTMENT OF —  
**REVENUE**  
— STATE OF MISSISSIPPI —

June 21, 2018

The Department of Revenue is reviewing the Wayfair ruling by the United States Supreme Court to determine the impact of the decision for Mississippi. It is our belief this will create a more level playing field for Mississippi businesses that compete with online sellers.

The effect of the U. S. Supreme Court's decision is that all out-of-state sellers who lack physical presence in MS must now collect tax on sales to MS residents. Mississippi requires any out-of-state seller lacking physical presence and who has sales greater than \$250,000 for the prior 12-month period must register and collect the tax from its MS customers.

You can register for a TAP account on our website.

Court's Decision: [https://www.supremecourt.gov/opinions/17pdf/17-494\\_j4el.pdf](https://www.supremecourt.gov/opinions/17pdf/17-494_j4el.pdf)