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**Future PWA Conference Dates**

<b>2009</b> will be 9/12 - 9/16	<b>2013</b> will be 9/21 - 9/25
<b>2010</b> will be 9/25 - 9/29	<b>2014</b> will be 9/13 - 9/17
<b>2011</b> will be 9/17 - 9/21	<b>2015</b> will be 9/26 - 9/30
<b>2012</b> will be 9/08 - 9/12	

**The Quill Decision e-Fairness Coalition**

by Adam Nashban

**Background:**

The Internet has opened up an exciting channel of commerce but it has also opened questions about how to properly tax sales made over the Internet. Under the Supreme Court's *Quill Corporation vs. North Dakota* decision, remote sellers, such as an Internet retailer, are not required to collect sales and use taxes for sales made to buyers located in states where the seller does not have a physical presence. The *Quill* decision has resulted in a situation where large Internet retailers do not collect sales taxes, while traditional "brick-and-mortar stores" are required to collect sales taxes on all sales. The absence of sales tax collection on Internet sales risks eroding the sales tax base of the states and providing internet retailers with unfair tax advantages that are not available to traditional brick and mortar retailers. The *Quill* decision made clear that Congress has the authority to take action to cure this inequity. Therefore, the e-Fairness Coalition urges Congress, the Administration, and the state and local governments to work together to simplify state sales tax systems and provide equitable sales tax collection for all retail sales.

*Note: Adam Nashban was the keynote speaker at the 2008 PWA General Membership Meeting.*

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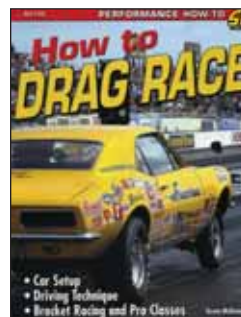
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