

## Sales/Use/Indirect:

### South Carolina Supreme Court Grants Taxpayer's Request to Review Decision that Online Marketplace Owes Tax on Third-Party Sales

*Case No. 2024-000625, S.C. (review granted 10/3/24).* The South Carolina Supreme Court (Court) granted the taxpayer's request to review a South Carolina Court of Appeals decision from earlier this year involving an online marketplace platform [see Case No. 2019-001706, S.C. Ct. of App. (1/24/24) and *State Tax Matters*, Issue 2024-4, for more details on this decision], which held that the marketplace was responsible for collecting and remitting South Carolina sales tax on in-state sales of tangible personal property owned by third-parties occurring on the marketplace based on a broad interpretation of South Carolina statutes in effect for the 2016 tax periods at issue. Among the claims, the Court granted the taxpayer's request to review whether the South Carolina Court of Appeals erred in finding no due process violation given that the taxpayer "had no notice that it was responsible for collecting sales tax on third-party sales before the 2019 amendment" of South Carolina's Sales and Use Tax Act. Please contact us with any questions.

**URL:** <https://ctrack.sccourts.org/public/caseView.do?csIID=80467>

**URL:** <https://www.sccourts.org/opinions/HTMLFiles/COA/6047.pdf>

**URL:** [https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240126\\_9.html](https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240126_9.html)

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