

Sales/Use/Indirect:

Georgia: Online Platform Held Responsible for Collecting Tax on Underlying Transportation Services for Pre-*Wayfair* Periods

Case No. A25A0144, Ga. Ct. App. (5/1/25). In a case involving a company facilitating certain taxable vehicle transportation services for its customers through its online platform during the “pre-*Wayfair*” tax periods at issue, the Georgia Court of Appeals (Court) rejected the company’s argument that it did not furnish transportation services but was merely a platform drivers used to connect to riders. As a result, the Court held that it was appropriate to shift the burden to pay Georgia sales tax to the company rather than the drivers. Please contact us with any questions.

URL: <https://efast.gaappeals.us/download?filingId=428ded6a-a762-4176-a279-8cff64c99fd5>

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