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## In 'Amazon Tax' Case, Justices May Dodge E-Retailer Riddle

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### Recommended Citation

Benjamin N. Cardozo School of Law, "In 'Amazon Tax' Case, Justices May Dodge E-Retailer Riddle" (2014).  
*Cardozo News 2014*. 7.

<https://larc.cardozo.yu.edu/cardozo-news-2014/7>

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## IN 'AMAZON TAX' CASE, JUSTICES MAY DODGE E-RETAILER RIDDLE

July 8, 2014

**Law360 (<http://www.law360.com/articles/553917>), New York (July 02, 2014, 7:08 PM ET) --** The U.S. Supreme Court ([https://owa.yu.edu/owa/redir.aspx?C=XpQmjTQV406rC0bRDoU1Sas0MfdpbtEIgqpqJZepvYA7W\\_93-QBlaWuj6yMf-gj-nNczU1cJK2s.&URL=http%3a%2f%2fwww.law360.com%2fagencies%2fu-s-supreme-court](https://owa.yu.edu/owa/redir.aspx?C=XpQmjTQV406rC0bRDoU1Sas0MfdpbtEIgqpqJZepvYA7W_93-QBlaWuj6yMf-gj-nNczU1cJK2s.&URL=http%3a%2f%2fwww.law360.com%2fagencies%2fu-s-supreme-court)) will likely clarify when state tax collection methods can be challenged in federal court when it hears an appeal related to Colorado's "Amazon tax" law, but the more divisive question of when a state can force out-of-state Internet retailers to collect sales tax will probably go unanswered, experts said Wednesday.

On Tuesday, the **justices agreed to hear an appeal** ([https://owa.yu.edu/owa/redir.aspx?C=XpQmjTQV406rC0bRDoU1Sas0MfdpbtEIgqpqJZepvYA7W\\_93-QBlaWuj6yMf-gj-nNczU1cJK2s.&URL=http%3a%2f%2fwww.law360.com%2farticles%2f553404](https://owa.yu.edu/owa/redir.aspx?C=XpQmjTQV406rC0bRDoU1Sas0MfdpbtEIgqpqJZepvYA7W_93-QBlaWuj6yMf-gj-nNczU1cJK2s.&URL=http%3a%2f%2fwww.law360.com%2farticles%2f553404)) brought by the Direct Marketing Association, an industry trade association fighting provisions of the Colorado law intended to beef up state tax collections related to Internet sales. The DMA seeks to overturn the Tenth Circuit, **which threw out the organization's suit** ([https://owa.yu.edu/owa/redir.aspx?C=XpQmjTQV406rC0bRDoU1Sas0MfdpbtEIgqpqJZepvYA7W\\_93-QBlaWuj6yMf-gj-nNczU1cJK2s.&URL=http%3a%2f%2fwww.law360.com%2farticles%2f466563%2f10th-circ-upholds-colo-retail-reporting-law](https://owa.yu.edu/owa/redir.aspx?C=XpQmjTQV406rC0bRDoU1Sas0MfdpbtEIgqpqJZepvYA7W_93-QBlaWuj6yMf-gj-nNczU1cJK2s.&URL=http%3a%2f%2fwww.law360.com%2farticles%2f466563%2f10th-circ-upholds-colo-retail-reporting-law)) because of its holding that a federal law bars federal judges from hearing cases challenging tax collection methods used by the states.

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To read the full article at Law360.com, please click [here](http://www.law360.com/articles/553917) (<http://www.law360.com/articles/553917>).

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Professor Sam Weinstein was quoted in *The New York Times* regarding the T-Mobile/Sprint merger. "There is a lot of criticism of the agencies that they are not doing enough about big tech and this is a way to respond to that criticism," he said.

