Under the U.S. Supreme Court’s 1992 decision in *Quill Corp. v. North Dakota*, sellers without a physical presence in a jurisdiction were not required to collect and remit sales tax to that jurisdiction. On June 21, 2018, the Court overturned the decision in *Quill* by issuing an opinion in *South Dakota v. Wayfair*, which held that such physical presence in a jurisdiction is not required for sellers to be obligated to collect and remit sales taxes to that jurisdiction.

The District of Columbia has enacted legislation which requires sellers without a physical presence in the District to collect and remit sales tax if they had, in the previous calendar year, or will have, in the current calendar year, more than $100,000 of gross receipts from retail sales delivered into the District or more than 200 separate retail sales delivered in the District. See the [Internet Sales Tax Emergency Amendment Act of 2018](https://otr.cfo.dc.gov/page/new-business-registration), approved on December 31, 2018 (D.C. Bill 22-1070). This new requirement is effective as of January 1, 2019.

Additionally, the legislation requires marketplace facilitators, as defined by new D.C. Code § 47-2001(g-5), to collect and remit to the District sales tax on sales made on their marketplaces. This requirement is effective as of April 1, 2019.

**What should I do if I am already collecting and remitting sales tax?**

If you are already collecting and remitting tax to the District, either directly or through a third party, you should continue to do so.

**What should I do if I need to start collecting and remitting sales tax?**

You should register and begin collecting and remitting sales and use taxes in the District.

Information related to tax registration is available on our website at: [https://otr.cfo.dc.gov/page/new-business-registration](https://otr.cfo.dc.gov/page/new-business-registration).

The District of Columbia requires taxpayers to e-file their sales and use tax returns on [https://mytax.dc.gov](https://mytax.dc.gov).

Information related to registration of corporations doing business in the District with the Department of Consumer and Regulatory Affairs (DCRA) is available on DCRA’s website at: [https://dcra.dc.gov/corporate-registration-information](https://dcra.dc.gov/corporate-registration-information).
What do I do if I have questions?

If you have questions about how to register with OTR, please contact OTR’s Customer Service Center at (202) 727-4TAX (727-4829). If you have questions about whether you are required to collect District sales tax, please contact the Office of the General Counsel at (202) 442-6500.