

Congress of the United States  
U.S. House of Representatives  
Committee on Small Business  
2361 Rayburn House Office Building  
Washington, DC 20515-6515

**NOTICE OF HEARING**

**March 3, 2020**

**10:00 A.M., 2360 Rayburn House Office Building**

**TO: Members, Subcommittee on Economic Growth, Tax, & Capital Access**  
**FROM: Andy Kim, Chairman**  
**DATE: Tuesday, February 25, 2020**

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The Committee on Small Business Subcommittee on Economic Growth, Tax, and Capital Access will hold a hearing titled, “*South Dakota v. Wayfair, Inc.*: Online Sales Taxes and their Impact on Main Street.” The hearing will take place at **10:00 A.M. on Tuesday, March 3, 2020 in Room 2360 of the Rayburn House Office Building.**

The hearing will focus on the impact to small firms as a result of the decision in *South Dakota v. Wayfair* regarding online sales taxes. In *Wayfair*, the Supreme Court overturned a previous ruling where it determined that states could only collect sales tax from businesses that had brick and mortar locations in those states. Members will have the chance to hear from witnesses about the United States Supreme Court’s landmark 2018 court ruling, how the law has been applied by the states, and its impact on small businesses.

A staff briefing will be held at 2:00 P.M. on Monday, March 2, 2020 in Room 2360 of the Rayburn House Office Building.

If you or your staff have questions, please contact Jen Brown, Economic Policy Counselor for the Committee, at 202-225-4038.