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## States Project Mixed Bag on Sales and Use Taxes

The National Conference of State Legislatures projects that changes to state sales and use taxes made in 2018 will result in an additional \$847 million in revenue in 2019, the largest revenue change of any category tracked.

Major changes at the federal level affected states' tax revenue, including the 2017 tax law, legalization of sports gambling and the Supreme Court's decision in *South Dakota v. Wayfair*, which affirms states' rights to tax online sales. According to NCSL, the *Wayfair* decision is the primary reason for the increase in sales and use tax revenue.

### Estimated revenue changes for 2019, based on 2018 sales and use tax changes

