

As provided by S.L. 2017, ch. 408, § 3, this Act becomes effective on the date the United States Supreme Court issues an opinion overturning *Quill v. North Dakota*, 504 U.S. 298 (1992), or otherwise confirming a state may constitutionally impose its sales or use tax upon an out-of-state seller in circumstances similar to those specified in section 57-30.2-02.2.