

A MULTISTATE VIEW OF SALT

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INTRODUCTION AND OVERVIEW

- Sales & use tax:
  - Nexus / *Wayfair;* marketplace laws
- Income & franchise:
  - Nexus / *Wayfair*; TCJA; federal partnership audit procedures
- Federal laws affecting income & franchise taxes
- Judicial deference to state agency interpretation
- Litigation among the states
- Texas legislative updates
- International issues
- Trends & forecasts

REVISITING THE NEXUS HOKEY POKEY

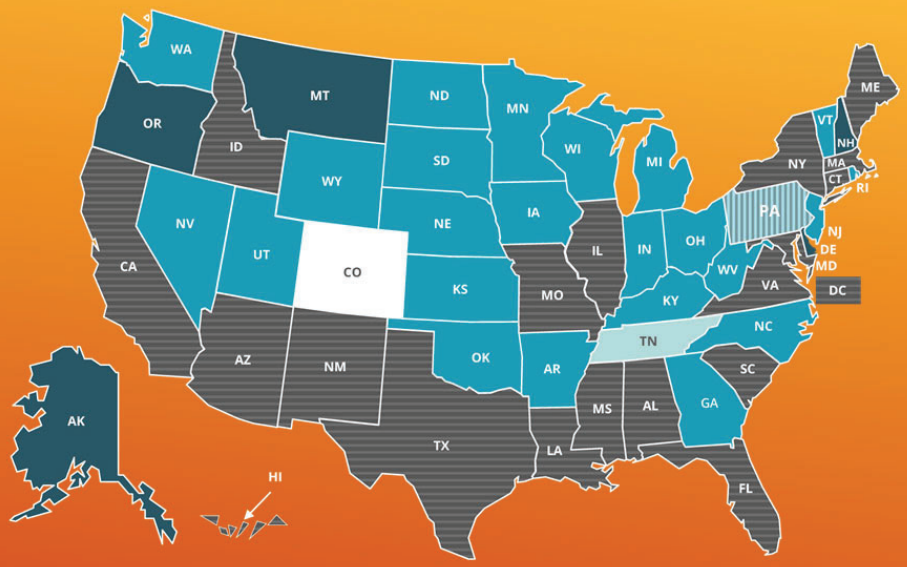
- *Complete Auto Transit v. Brady*, 430 U.S. 274, 288, 97 S.Ct. 1075, 41 L.Ed.2d 326 (1977)
- *Quill v. North Dakota*, 504 U.S, 298 (1992)
- Amazon Laws (circa 2010)
- *South Dakota v. Wayfair, Inc.*, 138 S.Ct. 2080 (2018)
- *Kimberly Rice Kaestner 1992 Family Trust v. North Carolina Department of Revenue*, 588 U.S. ___, Dkt. 18-457, (June 21, 2019)
- Due Process Clause
- Commerce Clause



WAYFAIR, WAYFAIR, WAYFAIR

- Quick case summary
- States' Responses to *Wayfair*:
  - States with Sales & Use Taxes
  - States without Sales & Use Taxes
- Congress
- International Sellers
- Litigation Risk

STREAMLINED SALES TAX PROJECT



Full Member States
Associate Member States *flex to full*
Advisory States *not conforming*
Non-sales Tax States
Project States *not advisory*
Non-participating State

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