



A MULTISTATE VIEW OF SALT

Nancy Prosser, Esq., General Counsel, Texas Comptroller of Public Accounts

Christi Mondrik, CPA, Esq., TBLS Board Certified –Tax Law, Mondrik & Associates

67th Annual UT-CLE Taxation Conference, Austin, Texas

December 4-5, 2019

DISCLAIMERS

- The information and views presented are those prepared by and of the authors. In particular, they do not necessarily represent the views of the Texas Comptroller of Public Accounts and are not controlling of any taxability determination that may be made by that agency.
- This presentation provides information on general tax issues and is not intended to provide advice on any specific legal matter or factual situation. This information is not intended to create, and receipt of it does not constitute, a lawyer-client relationship. Readers should not act upon this information without seeking professional counsel.
- These slides are designed as shorthand aids to an oral presentation and are not to be used or provided independently.

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

3

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

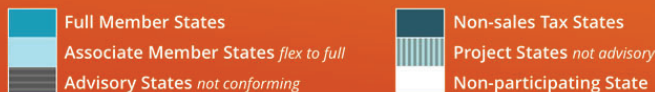
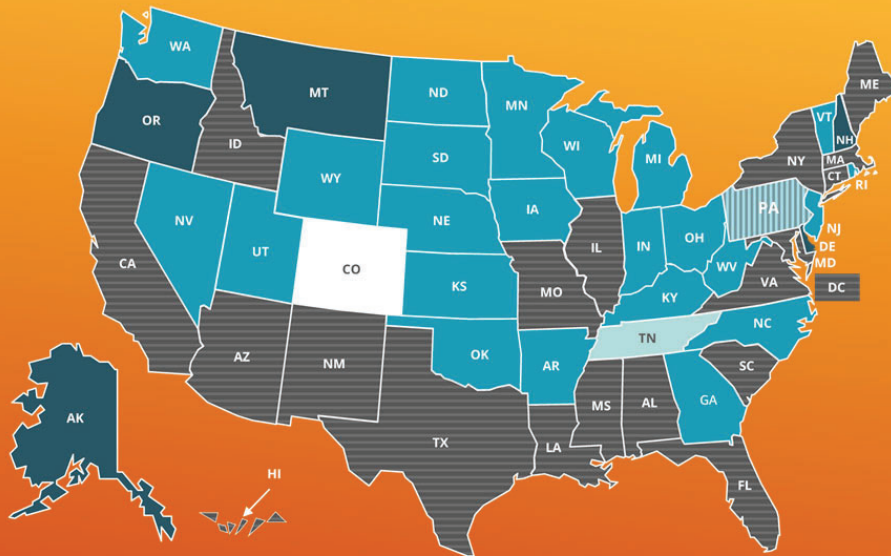


4

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



Find the full text of this and thousands of other resources from leading experts in dozens of legal practice areas in the [UT Law CLE eLibrary \(utcle.org/elibrary\)](https://utcle.org/elibrary)

Title search: A Multistate View of SALT

Also available as part of the eCourse

[2019 Taxation eConference](#)

First appeared as part of the conference materials for the

67th Annual Taxation Conference session

"A Multistate View of SALT"