

# 2018 STUDIO WEBCAST: Wayfair: A Sea Change in Nexus Analysis

## July 18, 2018 • STUDIO WEBCAST

**Wednesday Afternoon, July 18, 2018**

1:00 pm  
2.00 hrs

### **Wayfair: A Sea Change in Nexus Analysis**

The U.S. Supreme Court reversed *Quill*'s "bright-line" physical presence requirement, substituting instead a case-by-case analysis that focuses less on the remote sellers' circumstances and more on how the States' laws and compliance processes may unduly burden remote sellers in general. Learn the anticipated consequences of the *Wayfair* decision, what to expect from the states, and the pending federal legislation, which, if enacted would provide a set of uniform, nationwide standards to govern reporting by remote sellers. We'll also review an analytical framework for evaluating remote sellers' potential compliance obligations in the states where they sell. Then, we'll discuss scalability of existing IT Systems, required processes for reporting and certificate maintenance, voluntary disclosure, retroactivity issues and financial reporting and disclosure concerns.

Jimmy Martens, JD, CPA, Martens, Todd, Leonard & Ahlrich - Austin, TX

3:00 pm

### **Presentation Concludes**