

Insights: Publications

Five SALT Controversy Areas for the 2020s

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The state tax field underwent many momentous changes during the 2010s. Among other impactful changes, roughly a dozen states reformed their corporate income tax systems to implement marketbased sourcing and mandatory combined reporting. And, of course, in *South Dakota v. Wayfair* the Supreme Court upended the longstanding physical presence substantial nexus standard. This article highlights five likely sources of state tax controversies for the new decade based on changes to the state tax world from the past decade.

Related People



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