

Insights: Publications

American Business USA and the Difficulty of Transactional Nexus Arguments

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Written by **Lauren A. Ferrante**

Lauren Ferrante co-authored this article on the Florida Supreme Court's *American Business USA Corp.* ruling, which let Florida impose sales tax on the global sales of an online florist located in the state. The authors wrote that the case “highlights the difficulty of prevailing on transactional nexus arguments,” calling it “troubling to have a court decouple the physical location of property from the taxable situs of the transaction for sales tax purposes.”

Related People



Lauren A. Ferrante

t 312.224.1039

lferrante@ktslaw.com