Insights: Publications

Nexus Post-*Wayfair*: What is the Relevance of Virtual Contacts?

Tax Notes State

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This article discusses the role that virtual contacts play regarding the *Wayfair* decision and the definition of substantial nexus and argue that the Multistate Tax Commission's revised statement on Public Law 86-272 and recent New York litigation show the need for further guidance from the Court.

Related People



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