

Publications

2013 Year in Review: Selected Nexus Highlights and Key Trends

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Laura Kulwicki, an attorney in the Vorys Akron office and a member of the probate and tax group, authored an article, titled "2013 Year in Review: Selected Nexus Highlights and Key Trends," for the Spring 2014 edition of the *Journal of State Taxation*.

The article summarized legislative, judicial, and administrative nexus developments across the country. Those developments include: due process limits on state taxation; in-state deliveries and employees; affiliate nexus (related parties) laws; "click-through" nexus laws; customer notice and reporting laws for non-nexus retailers; corporate franchise/income tax nexus laws; and several nexus related court decisions.