



CHAPTER 1 - INTRODUCTION, BACKGROUND, AND FEDERAL FRAMEWORK

LEARNING OBJECTIVES

- Cite the state-specific laws for sales and use taxes.
- Define the substantial nexus criteria.

TOPICS COVERED

- Sales and Use Taxes in General
- Constitutional Issues
- Commerce Clause
- Due Process Clause
- Leading U.S. Supreme Court Cases
- Nexus Implications

CHAPTER 2 - GENERAL NEXUS CRITERIA

LEARNING OBJECTIVES

- Define the concept of “physical presence” with regard to nexus.
- Identify the tax and nexus rules for in-state and remote sellers.

TOPICS COVERED

- Property
- Temporary Presence
- Rental of Tangible Personal Property
- Licensing
- Personnel
- Employees
- Independent Contractors

CHAPTER 3 - OCCASIONAL VISITS: STATE TRADE SHOWS, CONVENTIONS & SEMINARS

LEARNING OBJECTIVES

- Cite the tax and nexus rules for occasional visits to state trade shows, conventions, and seminars.
- Identify how specific rulings affect these tax and nexus rules.

TOPICS COVERED

- Occasional Visits
- Trade Shows and Seminars

CHAPTER 4 - AFFILIATE NEXUS – RELATED LEGAL ENTITIES

LEARNING OBJECTIVES

- Identify the assertions of nexus for out-of-state companies based on the existence and/or activities of related in-state entities.

TOPICS COVERED

- Services by Affiliates that Create Nexus
- Accepting Returned Merchandise
- Discount Programs, Gift Cards, and Loyalty Programs
- Court Cases v. State Laws

CHAPTER 5 - “CLICK-THROUGH” NEXUS

LEARNING OBJECTIVES

- Define the concept of “click-through nexus.”

TOPICS COVERED:

- What Is Click-Through Nexus?
- The New York Origin
- Click-Through Legislation – Applicable States

CHAPTER 6 - NEXUS-LIKE REQUIREMENTS FOR BUSINESSES WITHOUT NEXUS

LEARNING OBJECTIVES

- Cite the rules for businesses without nexus.

- Identify the effect of incorporation, obtaining a certificate of authority to transact
- business, or voluntary registration for sales and use tax purposes.

TOPICS COVERED

- Businesses Contracting with State or Local Government Entities
- General Rule
- States That Have Enacted Registration and Collection Requirements
- Incorporation or Voluntary Registration
- Incorporation or Obtaining a Certificate of Authority
- Voluntary registration:
- Information Reporting Issues
- Nexus Questionnaires

CHAPTER 7 - VOLUNTARY DISCLOSURE PROGRAMS

LEARNING OBJECTIVES

- Cite the provisions of the two voluntary disclosure programs available to multistate businesses: the Multistate Tax Commission and the Streamlined Sales Tax Project.

TOPICS COVERED

- Multistate Tax Commission
- Streamlined Sales Tax Agreement
- Amnesty
- Certified Service Providers
- Marketplace Fairness Act