



TaxNewsFlash

United States

No. 2016-405
September 12, 2016

KPMG report: States adopt, enforce physical presence nexus standard

During the last several years, states have attempted to combat revenue loss from e-commerce by adopting and enforcing nexus laws for remote retailers. Recent sales and use tax nexus developments may affect retailers—including various cases playing out across the country.

Read a [September 2016 report](#) [PDF 219 KB] prepared by KPMG LLP: *What's News in Tax: Third Time's a Charm? The States Gear Up to Get the Physical Presence Nexus Standard Back before the High Court*

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