

From: Taylor, Richele  
To: Smith, Austin <AustinSmith@gov.sc.gov>  
Date: 11/17/2016 12:38:55 PM  
Subject: FW: BREAKING: Ohio Justices Back Biz Privilege Tax With No Physical Tie

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From: Public Policy Law360 [mailto:news-alt@law360.com]  
Sent: Thursday, November 17, 2016 11:53 AM  
To: Taylor, Richele <RicheleTaylor@gov.sc.gov>  
Subject: BREAKING: Ohio Justices Back Biz Privilege Tax With No Physical Tie

## PUBLIC POLICY

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Thursday, November 17, 2016

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### **BREAKING: Ohio Justices Back Biz Privilege Tax With No Physical Tie**

A Virginia-based online retailer must pay a commercial activity tax for electronic products it sells in Ohio after a split Ohio Supreme Court ruled Thursday that a common law requirement for retailers to have a physical presence in a state for collecting transaction taxes does not extend to business-privilege taxes.

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