

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

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

Thursday, November 17, 2016

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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