

From: Patel, Swati <SwatiPatel@gov.sc.gov>
To: Glaccum, David <DavidGlaccum@gov.sc.gov>
Pisarik, Holly <HollyPisarik@gov.sc.gov>
Date: 5/17/2016 1:39:32 PM
Subject: RE: Click through Nexus and absentee ballot bill

Holly – let me know what you think about this.

David – can you send me a summary of the legal argument? Also, do we know how many other states have click through nexus laws. Also, I know that Rick Reames doesn't take a policy position with the General Assembly, but what does he think about it (just curious)?

From: Glaccum, David
Sent: Tuesday, May 17, 2016 8:41 AM
To: Pisarik, Holly; Patel, Swati
Subject: FW: Click through Nexus and absentee ballot bill

For your reading pleasure - Below is what I sent Haley and Katherine re: the click through nexus bill. I remember this case being discussed in D.C. by proponents of the "Marketplace Fairness Act", because they argued without it, it is unconstitutional for states to collect the use tax across state lines.

From: Glaccum, David
Sent: Tuesday, May 03, 2016 11:11 AM
To: Veldran, Katherine; Mottel, Haley; Baker, Josh
Subject: Click through Nexus and absentee ballot bill

I would argue the click-through nexus use tax bill is unconstitutional until Congress allows this type of nexus: <https://www.law.cornell.edu/supct/html/91-0194.ZO.html> (holding that lack of physical nexus in a state is sufficient to exempt a business from having to pay sales and use taxes to that state).

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