

# SALES TAX REQUIREMENTS UNDER SOUTH DAKOTA V. WAYFAIR, INC.

## AN INTRODUCTION FOR NEW HAMPSHIRE SMALL BUSINESS OWNERS



### DATE & TIME

Wednesday,  
September 11, 2019 7:30  
AM - 9:30 AM

### FOR MORE INFORMATION

Sam Cassista  
scassista@nashuachamber.com  
www.nashuachamber.com/events

### LOCATION

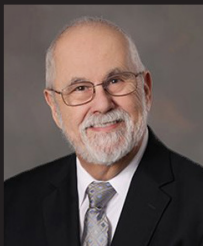
Nashua Country Club  
25 Fairway Street  
Nashua, NH 03060

On June 21, 2018, the U.S. Supreme Court's decision in South Dakota v. Wayfair, Inc. drastically changed the state sales tax collection requirements for remote sellers, including those located in New Hampshire. States can now require businesses that do not have any physical connection to their state to register and collect the state's sales taxes if the business' economic activity in their state exceeds specified thresholds.

New Hampshire businesses selling tangible goods and/or taxable services across state lines must be aware that their sales activity may be subject to a sales tax collection requirement from their out-of-state customer. The new collection responsibilities may be required by a neighboring state or one on the opposite coast. Business owners will need to prepare to comply with other states' sales tax registration, collection laws and regulations, or at the very least be informed about their requirements and the potential financial exposures resulting from non-compliance.

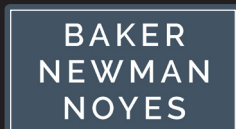
This program is designed for the owners and management of businesses that make sales of tangible personal property or taxable services outside of New Hampshire. We will discuss the general requirements adopted by various states that require sellers to register and collect tax, business considerations before registering in new states, some of the obstacles being faced by businesses that are working to comply with the states' new laws as well as some of the outside services that states are providing to assist the businesses in their compliance efforts. Our discussion will also include New Hampshire's legislative efforts to limit the ability of other states to impose sales tax collection requirements on New Hampshire businesses.

MAURICE P. GILBERT,  
CPA, MST



Director of State Taxation  
**DEVINE MILLIMET**  
(603) 695-8612  
mgilbert@devinemillimet.com

### PRESENTERS:



LEANNE SCOTT,  
JD, LL.M.



Senior Manager  
**BAKER NEWMAN NOYES**  
(617) 303-4884  
lscott@bnn CPA.com