

#### Contact

##### Houston

1200 Smith Street, Suite 1400  
Houston, Texas 77002-4310  
Tel: 713.658.1818  
Fax: 713.658.2553

##### Atlanta

191 Peachtree Street, N.E.,  
Forty-Sixth Floor  
Atlanta, Georgia 30303  
Tel: 404.659.1410  
Fax: 404.659.1852

##### Philadelphia

50 South 16th Street, Suite  
1700  
Philadelphia, PA 19102  
Tel: 610.772.2300  
Fax: 610.772.2305

##### San Antonio

112 East Pecan Street, Suite  
1450  
San Antonio, Texas 78205  
Tel: 210.253.8383  
Fax: 210.253.8384

## Jennifer Karpchuk's Law360 article cited by the North Carolina Supreme Court

**"States Could Use Wayfair Laws to Fix Depleted Budgets," published in Law360, cited by the North Carolina Supreme Court**

December 16, 2022

On December 16, 2022, the North Carolina Supreme Court cited an article by Chamberlain Hrdlicka shareholder and S.A.L.T Practice Co-Chair Jennifer Karpchuk in a decision in *Quad Graphics, Inc. v. N.C. Department of Revenue*. The article, titled "States Could Use Wayfair Laws to Fix Depleted Budgets," published in Law360 on July 15, 2020. The citation appears on page 25 of the decision.

The case looked at whether the decision in *McLeod v. J.E. Dilworth Co.*, 322 U.S. 327 (1944) prevents the assessment of North Carolina sales tax on purchases from a Wisconsin-based printing company for materials mailed into North Carolina to customers or their designees.

Karpchuk's article discussed whether Wayfair will continue to play a key role in filling budget gaps as states grapple with revenue shortfalls resulting from the COVID-19 health crisis.

To view the full Law360 article, please [click here](#).