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"Two Years After Wayfair: Its Effect on Sales Taxes and the Impact of COVID-19"

Interview with Jennifer Karpchuk on "Two Years After Wayfair: Its Effect on Sales Taxes and the Impact of COVID-19"

CPA Conversations Podcast

October 12, 2020

In a podcast aired on October 12, 2020 in CPA Conversations, Chamberlain Hrdlicka shareholder Jennifer Karpchuk discusses the impact of the Supreme Court's decision in *South Dakota v. Wayfair*, two years later.

"For those states that moved to economic nexus thresholds, many quickly saw the benefits of the law in the form of increased revenue from e-commerce. Our economy is increasingly becoming reliant on e-commerce, so a physical presence requirement certainly was hindering a state's ability to collect on sales into their states," explains Karpchuk.

Add in the onset of the coronavirus pandemic, with its role in driving individuals toward online shopping, Karpchuk further explains that in, "recent months COVID-19 has heightened an economy that was already highly dependent on e-commerce so we had the work from home environment, the quarantine environment and many people were then turning to e-commerce more than ever for their shopping needs. Post Wayfair, a lot of states then have been able to capitalize on the increased reliance on e-commerce through these Wayfair laws and that has likely softened the fiscal impact of COVID-19, at least as far as sales tax revenue is concerned."

To dissect current developments related to Wayfair and COVID-19 and listen to the podcast, [click here](#)