

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

"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](#)