

## Publications

### A 'Patchwork Quilt' of Nexus: A Report on This Year's New State Nexus Laws

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**AUTHORED ARTICLE** | Sept-Oct 2013

*Journal of State Taxation*

Laura Kulwicki, an attorney in the Vorys Akron office and a member of the probate and tax group, authored an article, titled "A 'Patchwork Quilt' of Nexus: A Report on This Year's New State Nexus Laws," for the September-October 2013 edition of the *Journal of State Taxation*.

The article stated that "states have not been content to sit back and wait for Congress to act or the U.S. Supreme Court to provide guidance in this area. At least half a dozen states passed new, expanded nexus laws slated to take effect this year, many of which rely on multiple theories in an effort to bring out-of-state sellers within their reach. At least an equal number of other states considered—and in some cases even passed—similar laws that were ultimately thwarted or vetoed, underscoring how these issues are often fraught with political ramifications."