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The Supreme Court's *Wayfair* Decision Begg for Way More Guidance on What the "Substantial Nexus" Requirement of the Commerce Clause Means for Collection of State Use Taxes

John Biek, co-chair of the Taxation practice group, authored the article "The Supreme Court's *Wayfair* Decision Begg for Way More Guidance on What the "Substantial Nexus" Requirement of the Commerce Clause Means for Collection of State Use Taxes," published in the September-October 2018 issue of *CCH's Journal of Passthrough Entities*.

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