

January 31, 2020

Last year, the U.S. Supreme Court found in favor of South Dakota in *South Dakota v. Wayfair* and determined that the physical presence standard is no longer a requirement for a state to impose a sales tax collection responsibility on sellers.

In response to the U.S. Supreme Court's decision in *South Dakota v. Wayfair*, multiple states followed to enact similar regulations.

Korin, Inc. will adhere to this decision that a remote seller who sells products online, by mail order or telephone to a customer located in a state in which the seller has no physical presence is legally obligated to collect and remit sales and use tax to those states. Korin has already been collecting sales tax for NY and NJ customers.

Effective April 1, 2019, Korin, Inc. will collect sales tax and use tax for the following additional states in accordance to their local economic nexus laws:

California	Michigan
Colorado	Minnesota
District of Columbia	North Carolina
Hawaii	Nevada
Illinois	Oklahoma
Louisiana	South Carolina
Maryland	Washington
Maine	Wisconsin

Pennsylvania (Effective July 1, 2019)

Texas (Effective October 1, 2019)

Arizona (Effective February 1, 2020)

Georgia (Effective February 1, 2020)

Indiana (Effective February 1, 2020)

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Kansas (Effective February 1, 2020)

Kentucky (Effective February 1, 2020)

Massachusetts (Effective February 1, 2020)

Virginia (Effective February 1, 2020)

Ohio (Effective February 1, 2020)

Connecticut (Effective February 1, 2022)

Florida (Effective February 1, 2022)

Rhode Island (Effective February 1, 2022)

Tennessee (Effective February 1, 2022)

Utah (Effective February 1, 2022)

Should you have any questions, please feel free to contact accounting@korin.com
or call us at (212-587-7021). Thanks.