



Peisner Johnson
 & Company, LLP

Peisner Johnson & Company

Trade Shows and the Establishment of Nexus as of 1/2015

800-940-9433 info@peisnerjohnson.com www.peisnerjohnson.com

Chart indicates whether attending a trade show would establish nexus in and of itself.

| Sales and Use Tax Nexus | | | | | |
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| State | Topic | Subtopic | Answer | Factors/Comments | Citations |
| Alabama | Employee Activities Within State | Trade shows - attend as consumer | Creates nexus. | | Alabama Code §40-23-68(b)(3) Alabama Code §40-23-68(b)(9) CCH Sales and Use Tax Nexus Survey |
| Arizona | Employee Activities Within State | Trade shows - attend as consumer | Creates nexus. | If employee is present in state for more than two | Arizona DOR Publication No. 623 |
| Arkansas | Employee Activities Within State | Trade shows - attend as consumer | May create nexus. | nexus created by any local activity regularly and persistently pursued by a vendor through agents, employees, or | Ark. Code. Ann. §26-52-103 Ark. Code. Ann. §26-53-124 |
| California | Employee Activities Within State | Trade shows - attend as consumer | Does not create nexus. | Does not create nexus provided the retailer did not engage in convention and trade show activities for more than 15 days during any 12-month period and | Cal. Rev. & Tax. Code §6203(c) and (e) CCH Sales and Use Tax Nexus Survey |
| Colorado | Employee Activities Within State | Trade shows - attend as consumer | Does not create nexus. | | Colo. Rev. Stat. § 39-26-102(3) |

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| Connecticut | Employee Activities Within State | Trade shows - attend as consumer | May create nexus. | Every retailer engaged in business in the state who makes sales of services or tangible personal property for | Conn. Gen. Stat. § 12-407(a)(15)(D) Conn. Gen. Stat. § 12-411(3) Conn. Agencies Regs. § 12-426-22 |
| D.C | Employee Activities Within State | Trade shows - attend as consumer | Does not create nexus. | | D.C. Code Ann. § 47-2201(h) D.C. Mun. Regs. 9 § 415.5 Healy and Schadewald Survey, P. 2 Healy and Schadewald Survey, P. 3, §1 |

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| Florida | Employee Activities Within State | Trade shows - attend as consumer | Does not create nexus. | | Fla. Stat. §212.0596(2) Fla. Stat. §212.06(2) |
| Georgia | Employee Activities Within State | Trade shows - attend as consumer | Does not create nexus. | | Ga. Code Ann. §48-8-2(3)(H) Ga. Code Ann. §48-8-2(8)(H) |
| Hawaii | Employee Activities Within State | Trade shows - attend as consumer | Does not create nexus. | | Haw. Rev. Stat. §237-2 Haw. Rev. Stat. §237-13 |
| Idaho | Employee Activities Within State | Trade shows - attend as consumer | Does not create nexus. | Nexus is created if the employee operates under the authority of the retailer or its subsidiary for the | Idaho Code §63-3611(3)(b) |
| Illinois | Employee Activities Within State | Trade shows - attend as consumer | Creates nexus. | | 35 ILCS 105/2 35 ILCS 105/3-45 |
| Indiana | Employee Activities Within State | Trade shows - attend as | Does not create | Purchasing goods in Indiana does not create | Indiana Information Bulletin No. ST37 |
| Iowa | Employee Activities Within State | Trade shows - attend as consumer | May create nexus. | Depends on the number of days, however, the state has not established any | Iowa Admin. Code §701—30.1(1)(e) Iowa Code §423.1(43) |
| Kansas | Employee Activities Within State | Trade shows - attend as consumer | Does not create nexus. | | Opinion Letter No. O-2009-011 Confirmation of CCH Survey on Sales and Use Nexus Implications of Attending Trade Shows |
| Kentucky | Activities Within State | attend as consumer | create nexus. | | CCH Trade Show Nexus Survey confirmed September 21, 2010 |

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| Louisiana | Employee Activities Within State | Trade shows - attend as consumer | May create nexus. | "dealer" includes any person engaging in business in Louisiana. However, it is intended that some degree of continuity, regularity, or permanency be involved so that the doing of any single act pertaining or | La. Rev. Stat. Ann. §47:301(4)(h) La. Admin. Code §61:I.4301(C) |
| Maine | Employee Activities Within State | Trade shows - attend as consumer | Does not create nexus. | | Me. Rev. Stat. Ann. tit. 36, §1754-B(1)(G) CCH Trade Show Nexus Survey confirmed November 8, 2010 |
| Maryland | Employee Activities Within State | Trade shows - attend as consumer | May create nexus. | The Comptroller takes the position that nexus exists where a seller has "more than a slightest presence" in the state. | Md. Code Ann. §11-101 Md. Code Ann. §11-701 Md. Regs. Code §03.06.01.33 Nexus Information for Sales and Use Tax |
| Massachusetts | Employee Activities Within State | Trade shows - attend as consumer | Does not create nexus. | | Mass. Gen. Laws ch 64H, §1 DOR Directive No. 91-3 |
| Michigan | Employee Activities Within State | Trade shows - attend as consumer | May create nexus. | Nexus is not created when attending a trade show if no orders for | Revenue Administrative Bulletin No. 1999-1 |
| Minnesota | Employee Activities Within State | Trade shows - attend as | Does not create | Nexus not created if attendance is not as a | Revenue Notice No. 00-10 |
| Mississippi | Employee Activities Within State | Trade shows - attend as consumer | Does not create nexus. | | Miss. Code. Ann. §27-65-9 Miss. Code. Ann. §27-67-3 |

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| Missouri | Employee Activities Within State | Trade shows - attend as consumer | Does not create nexus. | 14 days) attending trade shows at which no orders for goods are taken and no sales are | Mo. Rev. Stat. §144.605(2)(d) Mo. Code Regs. Ann. tit. 12, §10-114.100(3)(B) CCH Sales and Use Tax Nexus Survey |
| Nebraska | Employee Activities Within State | Trade shows - attend as consumer | Does not create nexus. | | Neb. Rev. Stat. § 77-2701.13 |
| Nevada | Employee Activities Within State | Trade shows - attend as consumer | Does not create nexus. | | Healy and Schadewald Survey, P. 3, §1 |
| New Jersey | Employee Activities Within State | Trade shows - attend as consumer | Does not create nexus. | | N.J. Stat. Ann. §54:32B-2(i)(1) Bulletin S&U-5 CCH Sales and Use Tax Nexus Survey |
| New Mexico | Employee Activities Within State | Trade shows - attend as consumer | Does not create nexus. | Nexus will be created if the employee engages in sales, services or performs service activities while attending the trade show. | N.M. Stat. Ann. §7-9-10 N.M. Admin. Code tit. 3, §3.2.13.8 CCH Sales and Use Tax Nexus Survey Taxation and Revenue Department Nexus Information |
| New York | Employee Activities Within State | Trade shows - attend as consumer | May create nexus. | If demonstrably more than the "slightest presence." | N.Y. Tax Law, §1101(b)(8)(i) N.Y. Comp. Code R. & Regs. tit. 20, §526.10(a)(4) Orvis Company, Inc. v. Tax Appeals Tribunal of the State of New York, New York Court of Appeals TSB-A-02(49)S TSB-A-96(83)S TSB-A-96(62)S |

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| North Carolina | Employee Activities Within State | Trade shows - attend as consumer | May create nexus. | Being "engaged in business," for purposes of the sales and use tax, is defined as permanently or temporarily, directly or indirectly, or through a subsidiary or agent, maintaining, occupying, or using any office, place of distribution, sales or sample room, warehouse or storage place, or other place of | N.C. Gen. Stat. §105-164.3(9) N.C. Gen. Stat. §105-164.8(b) Sales and Use Tax Technical Bulletin 1-2 Sales and Use Tax Technical Bulletin 34-8 |
| North Dakota | Employee Activities Within State | Trade shows - attend as consumer | Creates nexus. | | N.D. Cent. Code §57-39.2-14 N.D. Cent. Code §57-40.2-07 Guideline, Out of State Retailers, North Dakota Office of State Tax Commissioner |
| Ohio | Employee Activities Within State | Trade shows - attend as consumer | Does not create nexus. | Administrative safe harbor exists when the out-of-state seller | Ohio Tax Information Release No. ST 2001-01 |
| Oklahoma | Employee Activities Within State | Trade shows - attend as consumer | May create nexus. | Nexus is created when a retailer "maintains a place of business" in Oklahoma by having an agent operating in the state under authority of the retailer or subsidiary, regardless of | Okla. Stat. 68 § 1401(10) Okla. Admin. Code § 710:65-1-8(b) Okla. Stat. 68 § 1406 Okla. Admin. Code § 710:65-21-6 Okla. Admin. Code § 710:65-21-4(b) |
| Pennsylvania | Employee Activities Within State | Trade shows - attend as | Creates nexus. | | Healy and Schadewald Survey, P. 3, §1 |

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| Rhode Island | Employee Activities Within | Trade shows - attend as | Does not create | | Healy and Schadewald Survey, P. 3, §1 |
| South Carolina | Employee Activities Within State | Trade shows - attend as consumer | May create nexus. | Depends on facts and circumstances such as what the representative does at the trade show, | Revenue Ruling No. 14-4 |
| South Dakota | Employee Activities Within State | Trade shows - attend as consumer | May create nexus. | Applies if more than one trade show per year is attended (number of days does not matter). | License Requirements for Sales, Use, and Contractors Excise Tax CCH Sales and Use Tax Nexus Survey |
| Tennessee | Employee Activities Within State | Trade shows - attend as consumer | Creates nexus. | | Tenn. Code Ann. §67-6-102 DOR Important Notice CCH Sales and Use Tax Nexus Survey |
| Texas | Employee Activities Within State | Trade shows - attend as consumer | Creates nexus. | | Tex. Tax Code Ann. §151.103 Tex. Tax Code Ann. §151.107 34 Tex. Admin. Code §3.286 34 Tex. Admin. Code §3.346 |
| Utah | Employee Activities Within State | Trade shows - attend as consumer | Does not create nexus. | | Utah Code Ann. §59-12-107(1)(a) Publication No. 37 Private Letter Ruling No. 08-013 Advisory Opinion No. 98-021 |
| Vermont | Employee Activities Within State | Trade shows - attend as consumer | Does not create nexus. | | Vt. Stat. Ann. tit. 32, §9701(9), (14), (15) Vt. Stat. Ann. tit. 32, §9771 Vt. Stat. Ann. tit. 32, §9773 |
| Virginia | Employee Activities Within State | Trade shows - attend as consumer | May create nexus. | trade shows does not create nexus. If an employee, independent contractor, agent, or | Va. Code Ann. §58.1-612(C) P.D. 96-27 Healy and Schadewald Survey, P. 2 |

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| <p>Washington</p> <p><i>The answers in the following chart do not contemplate the economic nexus standard applicable to service activities subject to the business and occupation (B&O) tax. For further information on economic nexus.</i></p> | Employee Activities Within State | Trade shows - attend as consumer | Does not create nexus. | | <p>Wash. Admin. Code §458-20-193(9)</p> <p>Guidance on Nexus Implications of Attending Trade Shows, Washington Department of Revenue, October 1, 2010</p> |
| <p>West Virginia</p> | Employee Activities Within State | Trade shows - attend as consumer | May create nexus. | Merely attending a trade show when no taxable sales transaction occurs does not create nexus. | <p>West Virginia Response to CCH Survey on Sales and Use Nexus Implications of Attending Trade Shows, West Virginia Department of Tax and Revenue, September 5, 2002</p> <p>confirmed in September 20, 2010 e-mail response from West Virginia State Tax Department</p> |
| <p>Wisconsin</p> | Employee Activities Within State | Trade shows - attend as consumer | Does not create nexus. | | <p>Wis. Stat. §77.51(13) and (13g)</p> <p>Wis. Admin. Code §11.97(3)</p> <p>Wis. Admin. Code §11.53 Publication 228, Temporary Events</p> |
| <p>Wyoming</p> | Employee Activities Within State | Trade shows - attend as consumer | Creates nexus. | If activity is considered operating, soliciting sales, or advertising in state. | <p>Wyo. Stat. Ann. §39-16-103(c)(v)</p> <p>Wyo. Stat. Ann. §39-16-101</p> <p>Buehner Block Co. v. Wyoming Department of Revenue</p> |