

Anchin Alert

Anchin, Block & Anchin LLP
Accountants and Advisors

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Effective 7/1/18: Sales and Use Tax Collection Changes for Vermont and Kentucky

Since the U.S. Supreme Court's recent overturning of [Quill Corp. v. North Dakota](#), Vermont and Kentucky have released guidance on the treatment of sales and use tax, both of which went into effect on July 1, 2018. Vermont's remote seller sales and use tax law requires remote sellers to register and collect sales tax in Vermont if they completed 200 individual sales or made sales of at least \$100,000 to Vermont destinations within any preceding 12-month period. Kentucky has enacted a similar law for remote retail sellers who have completed at least 200 individual sales or sales of at least \$100,000 to a Kentucky destination in the previous or current calendar year.

As states continue to adapt to the new ruling, more law changes and related guidance will be released. Please contact Clarence Kehoe, Leader of Anchin's Tax Department, or Sharon Ackerman, Tax Director in Anchin's Tax Controversy Services Group, at 212.840.3456 or info@anchin.com.



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