

# Understanding the Impact of the Wayfair Decision on NH Businesses

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### An Introduction for New Hampshire Business Owners

- Do you own or manage a New Hampshire-based business?**
- Do you sell products or services to clients and customers outside of New Hampshire?**
- Are you responsible for state tax reporting for your company?**

On June 21, 2018, the U.S. Supreme Court's decision in *South Dakota v. Wayfair, Inc.* drastically changed the state sales tax collection requirements for remote sellers, including those located in New Hampshire. States can now require businesses that do not have any physical connection to their state to register and collect the state's sales taxes if the business' economic activity in their state exceeds specified thresholds based on sales and/or transactions. Although the case was decided more than two years ago, taxing authorities and businesses are still working through the consequences of the decision.

Join state and local tax specialists from Baker Newman Noyes for a virtual event, during which you will learn about the Wayfair ruling and how it impacts your business and what you should be doing now. Attendees will hear from Michele Cota from U.S. Senator Jeanne Shaheen's office about federal activities and efforts related to the Wayfair decision.

### The presentation will cover:

- Sales/use tax basics;
- General requirements adopted by various states since the Wayfair ruling;
- What to consider before registering your business in a new state;
- The obstacles faced by businesses that are working to comply with the states' new laws; and, best practices to consider in terms of business compliance efforts.

### Who should attend?

Owners and management of small and medium-sized businesses in New Hampshire that sell tangible personal property or services outside of the state.

**Registration is free but required to attend the webinar. Register now at [www.rockesternh.org/wayfair](http://www.rockesternh.org/wayfair)**

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This program is presented by the Seacoast Chamber Alliance in conjunction with their funding partnership with the NH Department of Business and Economic Affairs. The Seacoast Chamber Alliance represents over 2,500 businesses who are members in one of the six Chambers of Commerce in the Seacoast: Hampton Area Chamber of Commerce, Exeter Area Chamber of Commerce, The Chamber Collaborative of Greater Portsmouth, Greater Dover Chamber of Commerce, Greater Rochester Chamber of Commerce, and The Falls Chamber of Commerce.

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