



Updated 3/5/2020

To Whom It May Concern,

In response to the US Supreme Court ruling in favor of the state of South Dakota in the SD v. Wayfair case, many states' taxing authorities are enacting new sales tax filing requirements for out-of-state sellers. This case disputed the state of South Dakota's authority to assert nexus on an out-of-state seller with no physical location in the state.

Due to the SD vs. Wayfair court ruling, Americover, Inc. is now legally obligated to collect sales tax in many states because Americover, Inc. meets the thresholds set forth by these states regarding out of state sales (Economic Nexus). What this means, we ship to your company and you are in a state we have a nexus, we must charge you the appropriate tax on goods and services as outlined by that state, unless you have a resale license for this specific state or an exemption certificate. If you have a resale license for the state where your business is located but we are drop shipping to your customer in a state with the tax nexus you must have a resale or an exemption in the state we are shipping to, or we have to collect the tax and file it for you.

Americover, Inc. is required to immediately collect sales tax in the states of **Arizona, California, Colorado, Georgia, Illinois, Maryland, North Carolina, South Carolina, New Jersey, Ohio, Pennsylvania, Virginia, Washington & Wisconsin**. Note that 39 states are implementing this nexus (see attached map). When Americover reaches the thresholds in a state that states sales tax will apply. Please provide a complete exemption or resale certificate as soon as possible if your purchases from Americover, Inc. fall under any of the sales taxing requirements as set forth by these specific states.

Please note that if a certificate is not provided, Americover, Inc. will be required to charge you sales tax on goods and services shipped to the states listed above to comply with the new laws set forth by these states.

For more information regarding Sales & Use tax exemption certificates please visit the following links

<http://www.mtc.gov/Resources/Uniform-Sales-Use-Tax-Exemption-Certificate>

<https://www.streamlinedsalestax.org/Shared-Pages/exemptions>

If you would like to read more about the South Dakota vs. Wayfair ruling please visit

[https://www.supremecourt.gov/opinions/17pdf/17-494\\_j4el.pdf](https://www.supremecourt.gov/opinions/17pdf/17-494_j4el.pdf)

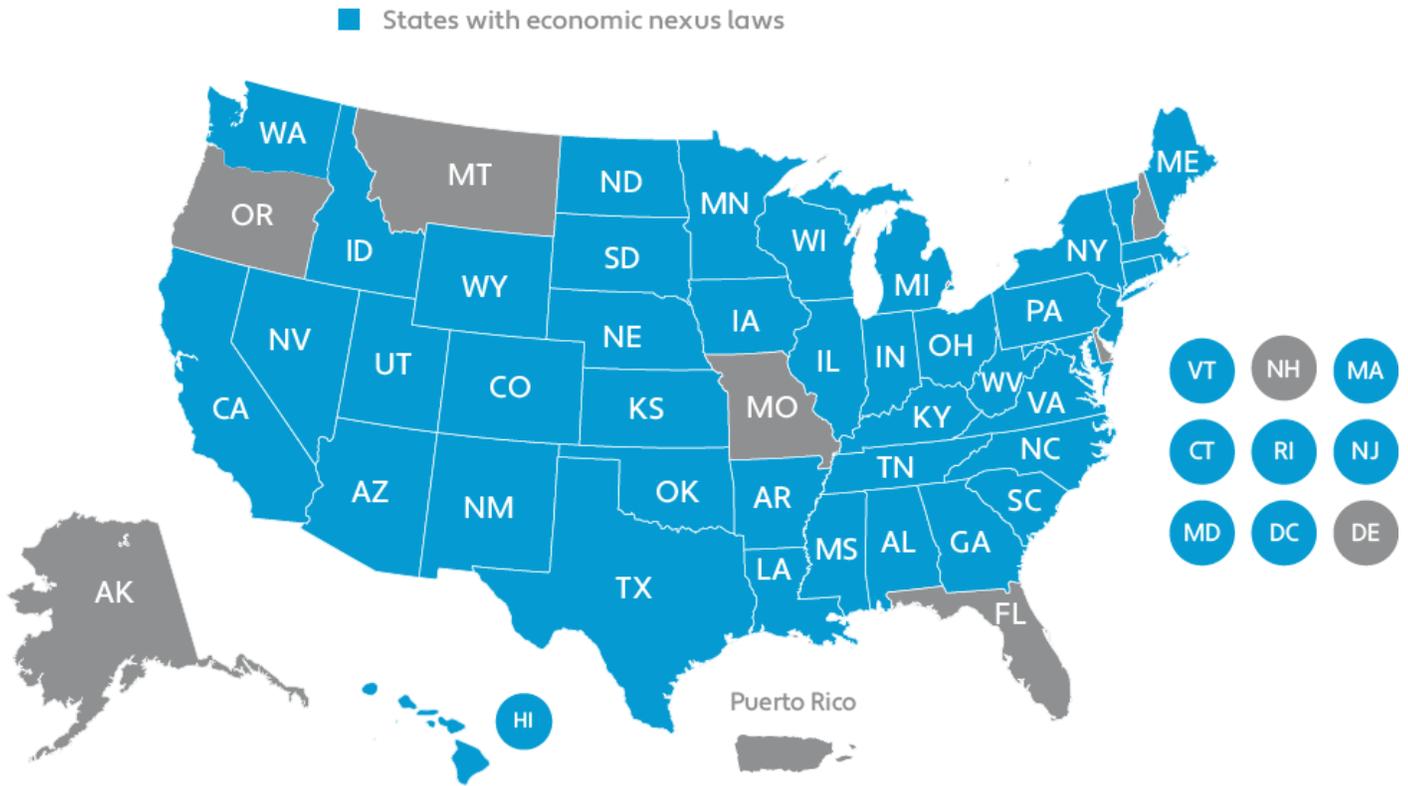
If you have any questions regarding this letter please email [Heather@americover.com](mailto:Heather@americover.com)

Sincerely,  
Heather Threats

Americover, Inc.

# Remote seller nexus by state

As of 8/22/2019



Posted from <https://www.avalara.com/us/en/learn/sales-tax/south-dakota-wayfair.html>