

Articles:

The MTC and P.L. 86-272 Protections in the Internet Age

In this installment of *Inside Deloitte*, Joe Garrett, Philip Trampe, Waltreese Carroll, and Deepali Sain of Deloitte Tax LLP summarize the history of P.L. 86-272 and analyze the Multistate Tax Commission's most recent interpretation of P.L. 86-272, examining California's and New York's adoptions of the MTC's position on activities conducted via the internet.

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