

**Contact**

**Houston**

1200 Smith Street, Suite 1400  
Houston, Texas 77002-4310  
Tel: 713.658.1818  
Fax: 713.658.2553

**Atlanta**

191 Peachtree Street, N.E.,  
Forty-Sixth Floor  
Atlanta, Georgia 30303  
Tel: 404.659.1410  
Fax: 404.659.1852

**Philadelphia**

300 Conshohocken State Road  
Suite 570  
West Conshohocken, PA 19428  
Tel: 610.772.2300  
Fax: 610.772.2305

**San Antonio**

112 East Pecan Street, Suite  
1450  
San Antonio, Texas 78205  
Tel: 210.253.8383  
Fax: 210.253.8384

## The Future Is Faster Than the Law: Aging Statutes and Advancing Technology, Tax Notes

**Jennifer Karpchuk quoted in Tax Notes article**

February 28, 2024

In an article published in *Tax Notes State* on February 27, 2024, Philadelphia-based S.A.L.T. Co-Chair Jennifer W. Karpchuk adds her insight to the discussion of the lack of statutes on taxing various business operations such as technology.

Karpchuk weighs in on the Supreme Courts decision on the *Quill Corp. v. North Dakota* case and how it impacted Congress actions to regulate commerce. The Supreme Courts decision in *Quill* paved the way for Congress to take action in this area. Congress can regulate commerce under the commerce clause, but it cannot regulate the requirements of the due process clause. Because *Quill* clarified that physical presence nexus was purely a commerce clause issue, the decision allowed Congress to act however, over the next couple of decades, it failed to do, Karpchuk said.

The article discusses issues with legislature from departments of revenue and how this may impact new technologies and businesses. This is an issue for the legislature. Departments of revenue should stop trying to fit a square peg into a round hole. If the statute does not clearly subject an item to tax and if the legislature desires to tax a certain item, it is incumbent upon the legislature to amend the statute, Karpchuk explained.

Karpchuk continues that she would prefer to see an emphasis on legislature amending old statutes from taxing authorities. Additional attorneys and legal counsel provide their opinions on how to advise existing statutes with new technologies.

To view the full article, subscribers may click [here](#).