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Journal of State Taxation: Bundled Transactions: An Updated Analysis of Streamlined Sales Tax Law

As the law around “bundled transactions” has evolved, sometimes in ways that are not entirely consistent, one thing is certain—when a retailer combines more than one product but charges a single price, applying the proper sales tax can be troublesome, especially where the taxability of the individual products varies. Well, on that subject, perhaps there is a second certainty—a retailer selling in multiple states faces an even more daunting task of complying with the myriad of differing rules and rates involved when it engages in the sale of “bundled transactions.”

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