The short list of readings below is meant as an aid for students wanting to prepare a little in advance.

   a. Examples of challenge of applying the tax

2. Lead Cases on Constitutional Nexus
   e. *DMA v. Brohl*, 814 F.3d 1129 (2016) (U.S. Court of Appeals, 10th Circuit)

3. Additional Key Case on constitutionality of sales tax

4. State Efforts at Simplification
   a. *Streamlined Sales and Use Tax Agreement*