

Practices

# Digital Goods and Emerging Technologies Taxation

The growth in emerging technologies and the rise of innovative digital products and methods of providing and delivering all goods and services — from the provision of traditional services through automated or advanced technological means, online sales and services, to the provision of complex bundles of goods and services through the use of advanced or enhanced technology — have disrupted longstanding tax treatment of goods and services and have led to interpretive difficulties and controversies with states over the proper method of defining and sourcing many goods and services.

Akerman's Tax Practice Group is at the forefront of digital and emerging technology tax issues and compliance with complex and varying federal, state, and local tax laws, including the impact of emerging technologies, telecommunications, digital goods and services, software, cloud computing, internet sales, and providers and outsourcers of complex bundles of goods and services. We assist our clients, whether buying or selling these goods and services, in properly defining and sourcing such sales for federal, state, and international tax purposes and in developing comprehensive tax strategies and compliance programs, helping them navigate the wide-ranging patchwork of state and local tax laws governing their businesses.

In addition to planning and compliance, we represent cutting-edge technology companies in tax controversy and litigation matters involving

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## Connect With Us



**Peter O.  
Larsen**

Co-Chair, Tax  
Practice Group  
+1 904 598 8602



**David C.  
Blum**

Co-Chair, Tax  
Practice Group  
+1 312 870 8018

## Our Team

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## Related Work

Class Action Defense  
Corporate Tax  
State and Local Tax  
Consulting and  
Controversy  
Tax

Departments of Revenue as well as statutory interpretation and constitutional questions related to taxation as technology development challenges basic assumptions that have governed taxability for decades.

## What We Do

- Class action litigation
- Corporate income tax
- eCommerce taxation
- Excise and miscellaneous taxes
- False Claims Act / Qui Tam defense
- Franchise tax
- Sales and use tax
- Tax audits and appeals