

Economic Sales Tax Nexus								
State	Effective Date	Enforce Date	Sales Threshold	Transaction Threshold	Testing period for applying threshold	Criteria for determining sales	Application of new "Economic Nexus to your Business"	Other Criteria/Additional Comments
Alabama	1/1/16	10/1/18	\$250,000	None	Previous Calendar Year	Includes retail sales of Tangible Personal Property	Start collecting ASAP on sales made after 10/01/2018 if threshold was met in 2017 or 2018 calendar year . If threshold is met in 2019 or later years, start collecting sales tax in the beginning of year subsequent to the year when you met the threshold.	Seller must also engage in or conduct certain other activities in Alabama in addition to having more than \$250,000 in sales. Eligible remote sellers have option to apply and collect under Alabama's Simplified Seller's Use Tax program.
Arizona	10/1/19	10/1/19	\$200,000 for 2019; \$150,000 for 2020; and \$100,000 for 2021	None	Previous Or Calendar Year	Gross sales	The seller must obtain a TPT license once the threshold is met and begin remitting the tax on the first day of the month that starts at least thirty days after the threshold is met for the remainder of the current year and the next calendar year.	
Arkansas	7/1/19	7/1/19	\$100,000	OR 200	Previous or Current Calendar Year	Taxable sales of TPP, taxable services, digital code or specified digital products	Start collecting immediately on sales made after 07/01/2019 if the threshold was either met in 2018 or met in 2019.	The Arkansas Department of Finance and Administration has issued two legal opinion letters stating that the economic nexus threshold to collect and remit tax for remote sellers is based on taxable sales. Previously, it had appeared that the threshold was based on gross sales of tangible goods, taxable services, digital codes or specified digital products. The legal opinion letters note that remote sellers should retain suitable records if making sales into Arkansas that are tax-exempt. (Opinion No. 20190501, August 29, 2019 and Opinion No. 20190511, September 9, 2019, Revenue Legal Counsel, Arkansas Department of Finance and Administration)
California	4/1/19	4/1/19	\$500,000 *Effective 04/25/2019 the state of CA increased the sales threshold and removed the number of transaction limit.	NONE	Previous or Current Calendar Year	Includes sale of TPP and includes sales for resale.	Start collecting on sales made after 04/01/2019 if threshold was met in 2018 calendar year. If threshold is met during the current year, begin collecting immediately after the threshold is met. NOTE - BEGINNING 04/1/2019, THERE IS AN ADDITIONAL VOTER APPROVED DISTRICT USE TAX ON SALES MADE INTO CALIFORNIA.	
Colorado	12/1/18	12/1/18 Grace period through 05/31/19	\$100,000	NONE *Effective 04/14/2019 the State permanently removed its 200 transaction threshold	Previous or Current Calendar Year	Includes gross revenues from sale of TPP or services into CO, which may include sale for resale	Start collecting immediately on sales made after 12/01/2018 if threshold was met in 2017 or 2018 calendar year. If threshold is met after 12/01/2018, begin collecting immediately after the threshold is met. NOTE BEGINNING 12/01/2018 THERE IS AN ADDITIONAL LOCAL DISTRICT TAX ON THE SALES MADE INTO COLORAO	
Connecticut	12/1/18	12/1/18	\$250,000	AND 200	12 mo. period	Includes retail sales of TPP	Start collecting immediately on sales made after 09/30/2019 if threshold was met in the 12 month period ending 9/30/19. If threshold is met in subsequent 12 month period, begin collecting in beginning of next sales tax reporting period.	In addition to meeting both the sales and transaction thresholds, seller must also regularly & systematically solicit sales via mail, telephone, computer, internet or other communication system
	7/1/19	7/1/19	\$100,000	AND 200	12 mo. period			

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District of Columbia	1/1/19	1/1/19	\$100,000	OR 200	Previous or Current Calendar Year	Includes retail sales of TPP	Start collecting immediately on sales made beginning 01/01/2019 if threshold was met in 2018 calendar year. If threshold is met in and during 2019, begin collecting immediately after the threshold is met.	
Florida	HAS NOT YET ADOPTED THE ECONOMIC NEXUS							
Georgia	1/1/19	1/1/19	\$250,000	OR 200	Previous or Current Calendar Year	Includes retail sales of TPP	Start collecting immediately on sales made beginning 01/01/2019 if threshold was met in 2018 calendar year. If threshold is met in and during 2019, begin collecting immediately after the threshold is met.	H.B. 61 also includes a Notification & Reporting provision. Per Bulletin SUT-2018-07, sellers who meet thresholds but fail to comply must comply with Notification & Reporting rules. Georgia is a full-member of the SSUTA
	1/1/20		\$100,000	OR 200				
			*Effective 01/01/2020 the State of GA has lowered its threshold to \$100,000					
Hawaii	7/1/18	7/1/18	\$100,000	OR 200	Previous or Current Calendar Year	Gross income from sales of TPP, intangibles or services	Start collecting immediately on sales made after 06/30/2018 if the threshold was met in 2017 or first half of 2018. If threshold is met after 07/01/2018 begin collecting in the beginning of next sales tax reporting period	
Idaho	6/28/18	6/1/19	\$100,000.00	NONE	Previous or Current Calendar Year	Gross Sales	Start collecting immediately if the threshold was met in 2018. If the threshold is met in 2019, begin collecting immediately after the threshold is first met.	
Illinois	10/1/18	10/1/18	\$100,000	OR 200	Prior 12 month period on a quarterly basis	Includes taxable and non taxable sales but excludes sales for resale	On the last day for each quarter ending March, June, September, and December, the remote seller must examine its sales to Illinois for the immediately preceding 12-month period and start collecting sales tax for sales made beginning next month after the quarter month ending for one year.	Effective July 1, 2020, the economic nexus thresholds trigger a retailers' occupation tax collection requirement for remote retailers in place of the use tax collection requirement.
Indiana	10/1/18	10/1/18	\$100,000	OR 200	Previous or Current Calendar Year	Gross revenue from sales of TPP, electronically delivered goods, or services	Start collecting immediately on sales made after the threshold is met.	Effective July 1, 2019, marketplace facilitators are retail merchants when they engage in certain activities for sellers on their marketplace. The marketplace may be physical or on the internet. A marketplace facilitator must collect sales tax if: (a) It has economic nexus (b) the retailer itself does not have nexus with Indiana
Iowa	1/1/19	1/1/19	\$100,000	OR 200 Effective 07/01/2019 the 200 separate sale threshold for remote sellers is eliminated	Previous or Current Calendar Year	Gross revenues from sales of TPP or services	Start collecting immediately on sales made beginning 01/1/2019 if threshold was met in 2018 calendar year. If threshold is met after 1/1/19, register ASAP, and begin collecting sales tax on sales made on the first day of the next calendar month that starts at least 30 days from the day the threshold was first met.	S.F. 2417 also includes a Notification & Reporting provision. Iowa's law also includes a "cookie nexus", use of in-state software and use on in-state CDN provisions (IA Code Sec 423.14A(3)). Iowa is a full-member of the SSUTA

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Kansas	The State of KS released a notice on August 01, 2019 stating that any remote seller that sells any TPP or services into the State must register into the State must register and begin collecting and remitting sales and/or use tax by October, 1 2019. The State does not specify a sales or transactions threshold. The notice states that Kansas imposes its sales and use tax collection requirements to the "fullest extent permitted by law," pointing to K.S.A. 79-3702(h)(1)(F) as the authority under which it can require all remote sellers to register. The statute provides that any retailer that has contact with Kansas is considered 'doing business in the state' and permits the state to require the retailer to collect and remit tax under the provisions of the constitution and U.S. laws.							
Kentucky	7/1/18	10/1/18	\$100,000	OR 200	Previous or Current Calendar Year	Sales of TPP or digital property, includes taxable & nontaxable sales	Start collecting immediately on sales made after 10/01/2018 if threshold was met in 2017 OR 2018 calendar year. If threshold is met after 10/1/18, begin collecting immediately after threshold is met.	Effective July 1, 2019, the economic nexus thresholds also apply to (1) remote retailers who sell through marketplaces, and (2) marketplace providers (through their own sales or from sales made in their marketplaces).
Louisiana	6/21/18	7/1/20	\$100,000	OR 200	Previous or Current Calendar Year	Gross sales of TPP, digital products or services	Registration required after passing threshold: remote seller should submit the Form R-1031A within thirty days of surpassing either of the thresholds. Assuming the application is approved, the remote seller should commence collection of sales and use tax on sales for delivery into Louisiana no later than ninety days from the date the remote seller surpassed either of the thresholds.	
Maine	7/1/18	7/1/18	\$100,000	OR 200	Previous or Current Calendar Year	Gross revenue from sales of TPP, digital products or services	Start collecting immediately on sales made after 07/01/2018 if the if threshold was met in 2017 or 2018 calendar year. If threshold is met after 07/01/2018, begin collecting immediately after threshold is met.	
Maryland	10/1/18	10/1/18	\$100,000	OR 200	Previous or Current Calendar Year	Gross revenue from sales of TPP or taxable services	"No tracking for sales prior to 10/1/18. If threshold is met after 10/1/18, begin collecting on the beginning of the immediate next month the threshold is met and report it on the immediate next reporting period." "	
Massachusetts	10/1/17	10/1/17	\$500,000	AND 100	Previous Calendar year	Includes all sales made into MA	Start collecting immediately if the threshold was met in 2017 or 2018. If the threshold is met in 2019, begin collecting immediately after the threshold is first met.	In a 6/22/2018 press release, the Massachusetts DOR indicated that its economic nexus regulation continues to apply and is not impacted by the Wayfair decision. A:sp see TIR 18-8, Tax Jurisdiction over Internet Vendors Prior to and Subsequent to Wayfair and MA Blog post on this development.
Michigan	10/1/18	10/1/18	\$100,000	OR 200	Previous Calendar year	Includes both taxable and nontaxable sales and transactions	Start collecting immediately on sales made after 09/30/2018 if the threshold was met in 2017 or 2018. If the threshold is met in 2019, begin collecting in beginning of the year, succeeding the threshold year.	If in the current calendar year the threshold is not met, tax collection can cease for the subsequent calendar year. Remote sellers must also file all required returns. No specific legislation was passed to enforce the remote seller collection responsibility.

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Minnesota - NEW THRESHHOLDS APPLICABLE FROM 10/01/2019	10/1/19	10/1/19	\$100,000	OR 200	12-month period ending on the last day of the most recently completed calendar quarter.	Includes retail sales, and does not include sales for resale	Start collecting on the first retail sale into MN that occurs no later than 60 days after the threshold is met.	A remote seller with economic nexus must collect and remit taxes on all sales into the state unless a marketplace provider is collecting and remitting sales tax on its behalf. If a marketplace collects sales tax on behalf of a remote third-party seller, and the seller doesn't sell into Minnesota through any other channels, the third-party seller isn't required to register with the tax department or collect sales tax. However, if that remote seller sells through other channels such as its own website, it's responsible for the tax on those sales.
Mississippi	12/1/17	9/1/18	\$250,000	NONE	Prior 12 month period	Includes taxable, nontaxable and sales for resale	Start collecting immediately on all sales made after 08/31/2018 if the threshold is met in 12 month period ending 8/31/18. If threshold is met in subsequent 12 month period, begin collecting immediately after the threshold is met.	In addition to meeting both the sales threshold, a remote seller must also "purposefully or systematically" exploit the Mississippi market.
Missouri	HAS NOT YET ADOPTED THE ECONOMIC NEXUS							
Nebraska	1/1/19	1/1/19	\$100,000	OR 200	Previous or current calendar year	Includes taxable, nontaxable and sales for resale	Start collecting immediately on all sales made after 1/1/19 if threshold was met in 2018 calendar year. If threshold is met after 1/1/19, begin collecting immediately after threshold is met.	Although physical presence no longer required, a remote seller must also be engaged in business in Nebraska as defined under Neb. Rev. Stat. § 77-2701.13.
Nevada	10/1/18	10/1/18	\$100,000	OR 200	Previous or Current Calendar Year	Includes retail sales, and does not include sales for resale	Start collecting immediately on all sales made after 10/01/2018 if the threshold was met in 2017 or 2018 calendar year. If threshold is met after 10/1/18, begin collecting on sales made after the 1st of the month that begins 30 days after the threshold is met.	
New Jersey	11/1/18	11/1/18	\$100,000	OR 200	Previous or Current Calendar Year	Gross Revenue from sales of TPP, specified digital products, or services	Start collecting immediately on sales made after 11/01/2018 if threshold was met in 2017 or 2018 calendar year. If threshold is met after 11/1/18, begin collecting immediately after threshold is met.	
New Mexico	7/1/19	7/1/19	\$100,000	NONE	Previous Caldendar Year	Gross receipts from the sale of TPP, leases and licenses of TPP,sales of licenses and sales of services or licenses for use of real property	The State doesn't specify the procedural requirement on when to start collecting sales tax. We recommend that the sales tax be collected on immediately the next transaction after which the thresshold was met.	
New York	1/15/19	1/15/19	\$500,000 *New york increased the threshold to \$500,000 on 06/24/2019	AND 100	Preceding 4 sales tax quarters	Includes taxable, nontaxable and sales for resale	Once you meet the threshold, file for the certificate of registration within 30 days after the day you met the threshold and start collecting tax 20 days thereafter.	
North Carolina	11/1/18	11/1/18	\$100,000	OR 200	Previous or Current Calendar Year	Includes taxable, nontaxable and sales for resale	Start collecting immediately on all sales made after 11/01/2018 if threshold was met in 2017 or 2018 calendar year. If threshold is met after 11/1/18, begin collecting 60 days after threshold is met.	

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North Dakota	10/1/18	10/1/18	\$100,000	NONE Previously, ND had a 200 transaction threshold. This was eliminated retroactively to tax years beginning on or after 01/01/2019	Previous or Current Calendar Year	Includes only taxable sales of TPP	Start collecting immediately on sales made after 10/01/2018 if threshold was met in 2017 or 2018 calendar year. If threshold is met after 10/1/18, begin collecting 60 days after threshold is met.	
Ohio	8/1/19	8/1/19	\$100,000 *Ohio lowered its threshold from \$500,000 to \$100,000 on 08/01/2019	OR 200	Previous or Current Calendar Year	Includes taxable, nontaxable and sales for resale of TPP for storage, use or consumption in OH or for providing services the benefit of which is realized in the State	Start collecting immediately once the threshold is met.	
Oklahoma	11/1/19	11/1/19	\$100,000 *On 11/01/2019 the effective date of the sales threshold was increased from \$10,000 to \$100,000	NONE	Preceding or current calendar year	Includes only taxable sales of TPP	Register and start collecting sales tax on transactions from the first month following the month in which the threshold was met.	
Pennsylvania	7/1/19	7/1/19	\$100,000	NONE	Previous Calendar Year	Includes both taxable and nontaxable sales	The State hasn't specified the time when the remote sellers are required to register and collect sales tax once the threshold is met. However, we recommend that in absence of such guidance, the vendor must immediately register and begin collecting sales tax on the transaction/sale immediately after the threshold was met.	The economic nexus threshold will be measured by calendar year. After the first year, collection will begin in the second quarter to allow taxpayers adequate time to compile their calendar year sales. For the July 1, 2019 – March 31, 2020 collection period, sellers should use calendar year 2018 sales to determine if they meet the economic nexus threshold. For the April 1, 2020 – March 31, 2021 collection period, taxpayers should use calendar year 2019 sales to determine if they meet the economic nexus threshold. Subsequent years will follow the same collection period.
Rhode Island	7/1/19	7/1/19	\$100,000	OR 200	Previous Calendar Year	Gross revenue from the sale of TPP, software or taxable services	Start collecting immediately all sales if the threshold was met in 2018 calendar year. If threshold is met in 2019 or later, begin collecting in beginning of subsequent year.	Non-collecting retailers must either register and collect and remit sales and use tax on all RI taxable sales or comply with notification & reporting provisions

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South Carolina	11/1/18	11/1/18	\$100,000	NONE	Previous or Current Calendar Year	Gross revenue from sales of TPP, electronically delivered goods, or services	Start collecting immediately on all sales if the threshold was met in 2018. If the threshold is in 2019, begin collecting sales tax on sales made after the first day of second calendar month after the threshold is met.	SC Rev Ruling 18-14 indicates that gross revenues for determining whether economic nexus threshold is met includes taxable retail sales, wholesale sales, exempt sales, all sales of electronically delivered goods or services even if such goods or services are not subject to the SD sales or use tax and revenues from all channels on which the remote seller makes sales to SC consumers (e.g., own website, marketplace, etc.)
South Dakota	11/1/18	11/1/18	\$100,000	OR 200	Previous or Current Calendar Year	Gross sales of TPP or services. Includes both taxable and nontaxable sales	Start collecting immediately if the threshold was met in 2018 or anytime during 2019.	
Tennessee	1/1/17	10/1/19	\$500,000	NONE	Previous 12-month period	Taxable Sales	Start collecting immediately if the threshold was met before 07/31/2019. If the threshold is met after 07/31/2019, then an out of state retailer must register and start collecting on the first day of the third month following the month in which the dealer met the threshold.	
Texas	1/1/19	10/1/19	\$500,000	NONE	Prior 12 month period	Includes both taxable and nontaxable sales	Start collecting on all sales made after 10/01/2019, if the threshold is met during the period 07/01/2018 - 06/30/2019. After that, start collecting on the first day of the fourth month after the month in which the seller exceeded the threshold.	
Utah	1/1/19	1/1/19	\$100,000	OR 200	Previous or Current Year	Sales of TPP, electronically transferred products or services. Includes both taxable and nontaxable sales	Start collecting on all sales beginning 01/01/2019 if the threshold is met in 2018 year. If the threshold is met in 2019, begin collecting immediately upon meeting the threshold.	
Vermont	7/1/18	7/1/18	\$100,000	OR 200	Twelve month period	Includes both taxable and nontaxable sales	Start collecting on all sales beginning 07/01/2018, if the threshold is met in the 12 month period ending 06/30/2018. If threshold is not met during this period, then test the applicability of threshold for the 12 month period ending each quarter. Begin collecting sales tax on sales beginning after first month following the quarter ending in which the threshold is met.	Seller must also engage in regular, systematic, or seasonal solicitation of sales of TPP (including via internet, etc.) in addition to meeting one of the economic thresholds.
Virginia	7/1/19	7/1/19	\$100,000	OR 200	Previous or Current Calendar Year	Includes only retail sales	Start collecting immediately on sales if the threshold is met in 2018 or 2019	
Washington	10/1/18	10/1/18	\$100,000	NONE *Effective 03/14/2019 the State removed the 200 transaction threshold	Previous or Current Year	Includes only retail sales & transactions of retail sale	Start collecting on sales beginning 10/01/2018, if the threshold was met either in 2017 or 2018. if the threshold is met in the year 2019, start collecting on sales made after the first day of the month which is no more than 30 days after the month in which the threshold was met.	In August 2018, the Washington DOR updated its Marketplace Fairness webpage and added a NEW set of economic nexus thresholds that become effective on Oct 1, 2018. Therefore, there are now two separate sets of economic nexus thresholds that apply in Washington. See [FN25] for a detailed explanation. Washington is a full-member of the SSUTA

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West Virginia	1/1/19	1/1/19	\$100,000	OR 200	Immediately Preceding Calendar Year	Sales of good or services delivered into WV. Includes both taxable and nontaxable sales	Start collecting on all sales beginning 01/01/2019, if the threshold was met in 2018. If the threshold is met during in 2019 or current year, begin collecting on sales made immediately after the threshold was met.	
Wisconsin	10/1/18	10/1/18	\$100,000	OR 200	Previous or Current Year	Includes both taxable and nontaxable sales	Start collecting on sales beginning 10/01/2018, if the threshold was met in either 2017 or until 10/01/2018. If the threshold is met after 10/01/2018 , start collecting immediately after the threshold is met. Also, collect on sales in 2019 since if the threshold was met in 2018	
Wyoming	2/1/19	2/1/19	\$100,000	OR 200	Previous or Current Year	Gross revenue from sales of TPP, admissions or services. Includes both taxable and nontaxable sales	Start collecting on sales beginning 02/01/2019, if the threshold was met in 2018. If the threshold is met in after 2018, begin collecting immediately after the threshold is met.	