



STATE ECONOMIC NEXUS LAWS
11/28/18

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South Dakota Economic Nexus	Effective / Enforce Date	Prospective v. Retroactive	Sales \$ Threshold	Sales # Threshold	SSTP State	Threshold Measuring Period	Notice and Reporting	State also has Marketplace Facilitator Provision (Amazon, eBay, etsy)	For Purposes of Threshold, Sales Include		Notes
									Notes		
RI*	8/17/17	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year		Yes	gross sales of tangible personal property, any software transferred electronically by load and leave, or taxable services		
HI	7/1/18	Prospective	\$100,000	200	No	Previous or Current Calendar Year			tangible personal property, services, or intangible property		
KY	7/1/18	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year	notice and reporting		tangible personal property, digital property or taxable services		
VT	7/1/18	Prospective	\$100,000	200	Yes	Prior 12 mos.	notice and reporting		tangible personal property		
ME	7/1/18	Prospective	\$100,000	200	No	Previous or Current Calendar Year			gross sales of tangible personal property, any products transferred electronically, or taxable services		
IL	10/1/18	Prospective	\$100,000	200	No	Prior 12 mos.			sales of tangible personal property, excluding exempt sales		
IN	10/1/18	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year			gross sales of tangible personal property, any products transferred electronically, or services		
MD	10/1/18	Prospective	\$100,000	200	No	Previous or Current Calendar Year			gross sales of tangible personal property, or taxable services		
MI	10/1/18	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year			gross sales of tangible personal property, any products transferred electronically, or services	may register at beginning of calendar year after exceeding threshold	
ND	10/1/18	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year			all sales, excluding nontaxable and exempt sales		
WA	10/1/18	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year	mktplace / notice and reporting	Yes	gross retail sales (this would excluded resales)	once exceed economic nexus threshold, no longer have notice & reporting election choice	
WI	10/1/18	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year			gross sales of products and services		
NJ	11/1/18	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year		Yes	tangible personal property, specified digital products or services		
SC	11/1/18	Prospective	\$100,000	200	No	Previous or Current Calendar Year		Yes	gross proceeds of all taxable retail sales, exempt retail sales, and wholesale sales of tangible personal property, inc. sales of property owned by another		
NV	11/1/18	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year			gross sales of tangible personal property		
NC	11/1/18	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year			gross sales of tangible or digital property		
SD	11/1/18	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year	notice and reporting		gross sales of tangible personal property, any products transferred electronically, or services		
CO	12/1/18	Prospective	\$100,000	200	No	Previous or Current Calendar Year	notice and reporting***		gross sales of tangible personal property, any products transferred electronically, or services	retailers that have a retailers use tax account must close it and open a retailers sales tax account.	
IA*	1/1/19	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year	notice and reporting**	Yes	gross sales of tangible personal property, any products transferred electronically, or services		
LA	1/1/19	Prospective	\$100,000	200	No	Previous or Current Calendar Year	notice and reporting		gross sales of tangible personal property, any products transferred electronically, or services		
NE	1/1/19	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year			gross sales of products and services	Must have nexus under Section 77-2701.13	
UT	1/1/19	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year			gross sales of tangible personal property, any products transferred electronically, or services		
WV	1/1/19	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year			gross sales of tangible personal property, any products transferred electronically, or services		
WY	2/1/19	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year			gross revenue from the sale of tangible personal property, admissions or services	pending court approval	

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** Notice & Reporting applies to Referrers
***Colorado was first state with Notice & Reporting and a \$100,000 threshold

Other Economic Nexus	Enforce Date	Prospective v. Retroactive	Sales \$ Threshold	Sales # Threshold	SSTP State	Threshold Measuring Period	Notice and Reporting	State also has Marketplace Facilitator Provision (Amazon, eBay, etsy)	Gross Sales Includes		Notes
									Notes		
MA*	10/1/17	Prospective	\$500,000 AND	100	No	Previous Calendar Year			all sales of tangible property and services, however consummated	thresholds are \$500k AND 100 sales; exceptions apply	
OH*	1/1/18	Prospective	\$500,000	none	Yes	Previous or Current Calendar Year			taxable tangible personal property or services		
MS	9/1/18	Prospective	\$250,000	none	No	Prior 12 mos.			total sales of product and services, including nontaxable and exempt sales	Must have nexus under Section 27-67-4(2)(e) exceptions for remote sellers that use 3PM and 3PM collects	
AL	10/1/18	Prospective	\$250,000	none	No	Previous Calendar Year	notice and reporting	Yes	tangible personal property	exceptions for remote sellers that use 3PM and 3PM collects; must have nexus under Section 297A-66	
MN	10/1/18	Prospective	\$100,000 (10 sales)	100	Yes	Prior 12 mos.		Yes	gross retail sales of tangible personal property (this would excluded resales)		
CT	12/1/18	Prospective	\$250,000 AND	200	No	Prior 12 mos.	notice and reporting**	Yes	gross receipts		
GA	1/1/19	Prospective	\$250,000	200	Yes	Previous or Current Calendar Year	notice and reporting		gross sales of tangible personal property delivered electronically or physically		
TN	delayed	Prospective	\$500,000	none	Yes	Prior 12 mos.	notice and reporting		gross sales		

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** Notice & Reporting applies to Referrers

Marketplace Nexus	Enforce Date	Prospective v. Retroactive	Sales \$ Threshold	Sales # Threshold	SSTP State	Threshold Measuring Period	Notice and Reporting***	State also has Marketplace Facilitator Provision (Amazon, eBay, etsy)	Gross Sales Includes		Notes
									Notes		
WA**	1/1/18	Prospective	\$10,000	none	Yes	Previous or Current Calendar Year	notice and reporting		gross retail sales (this would excluded resales)	Amazon collecting for all sellers 1/1/18	
PA**	4/1/18	Prospective	\$10,000	none	No	Prior 12 mos.	notice and reporting		taxable sales of tangible personal property; digital property included 4/1/19	Amazon collecting for all sellers 4/1/18; all sellers must file an election and register	
OK**	7/1/18	Prospective	\$10,000	none	Yes	Prior 12 mos.	notice and reporting		taxable merchandise	Amazon collecting for all sellers 7/1/18	
MN**	10/1/18	Prospective	\$10,000	none	Yes	Previous or Current Calendar Year			gross retail sales of tangible personal property (this would excluded resales)	Amazon collecting for all sellers 10/1/18	
NJ**	11/1/18	Prospective	\$1	none	Yes	Previous or Current Calendar Year			gross sales of tangible personal property, any products transferred electronically, or services	Amazon collecting for all sellers 11/1/18	
CT**	12/1/18	Prospective	\$250,000	200	No	Prior 12 mos.			gross receipts	Amazon collecting for all sellers 12/1/18	
AL	1/1/19	Prospective	\$250,000	none	No	Prior 12 mos.			tangible personal property	intends to enforce 1/1/19 for Mkt Facilitators	
IA	1/1/19	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year			gross sales of tangible personal property, any products transferred electronically, or services		
SD	3/1/19	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year			tangible personal property, any products transferred electronically, or services		

**Amazon collecting for all sellers in OK, PA and WA. WA has B&O and sellers must still collect and report for other platform sales; Etsy in WA, PA, OK and Ebay also in 2019
***Colorado was first state with Notice & Reporting and a \$100,000 threshold