



State	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
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 or by load and leave, or taxable services	
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	
HI	7/1/18	Prospective	\$100,000	200	No	Previous or Current Calendar Year		Yes	tangible personal property, services, or intangible property	
KY	7/1/18	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year	notice and reporting eliminated	Yes	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	
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)
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	none	Yes	Previous or Current Calendar Year		Yes	all sales, excluding nontaxable and exempt sales	
WA	10/1/18	Prospective	\$100,000	none	Yes	Previous or Current Calendar Year	notice and reporting eliminated starting 7/1/19	Yes	gross retail sales (this would excluded resales)	
WI	10/1/18	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year			gross sales of products and services	
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
MN	10/1/18	Prospective	\$100,000 (10 sales); eff 10/1/19, \$100,000	100; eff 10/1/19, 200	Yes	Prior 12 mos.		Yes	gross retail sales of tangible personal property (this would excluded resales)	eff 10/1/19, exceptions for remote sellers that use 3PM are eliminated so 3PM collects for all remote sellers
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	Yes	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.
CT	12/1/18	Prospective	\$250,000 AND	200	No	Prior 12 mos.	notice and reporting**	Yes	gross receipts	
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	starting 7/1/19, the transaction count threshold is eliminated
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		Yes	gross sales of products and services	Legislation effective 4/1/19
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		Yes	gross sales of tangible personal property, any products transferred electronically, or services	
DC	1/1/19	Prospective	\$100,000	200	No	Previous or Current Calendar Year		Yes	gross sales of tangible personal property, any products transferred electronically, digital goods or services	
GA	1/1/19	Prospective	\$250,000	200	Yes	Previous or Current Calendar Year			gross sales of tangible personal property delivered electronically or physically	1. effective 1/1/20, the revenue threshold is reduced to \$100,000
NY	1/15/19 ¹	Prospective ¹	\$300,000 AND	100	No	Previous 4 Qtrs			gross sales of tangible personal property	State asserts this took effect 6/21/18
WY	2/1/19	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year		Yes	gross revenue from the sale of tangible personal property, admissions or services	
CA	4/1/19	Prospective	\$500,000	none	No	Previous or Current Calendar Year			gross revenue from taxable sales	
ID	6/1/19	Prospective	\$100,000	none	Yes	Previous or Current Calendar Year		Yes	cumulative gross receipts from sales	
VA	7/1/19	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year		Yes	gross sales of products and services	
NM	7/1/19	Prospective	\$100,000	none	No	Previous Calendar Year		Yes	gross receipts from sales, leases and licenses of tangible personal property, or sales of licenses or services sourced to New Mexico	
AR	7/1/19	Prospective	\$100,000	200	Yes	Previous or Current Calendar Year			tangible personal property, digital property or taxable services	
PA	7/1/19	Prospective	\$100,000	none	No	Previous Calendar Year	notice and reporting	Yes	gross sales	once exceed economic nexus threshold, no longer have notice & reporting election choice
TN	7/1/19	Prospective	\$500,000	none	Yes	Prior 12 mos.	notice and reporting		gross sales	
TX	10/1/19	Prospective	\$500,000	none	No	Previous 12 months			gross revenue from the sale of tangible personal property or services	first lookback period is 7/1/18 - 6/30/19
AZ	10/1/19	Prospective	\$200,000 for 2019; \$150,000 for 2020; \$100,000 thereafter	none	No	Current Calendar Year			gross receipts from the retail sale of tangible personal property	
OK	11/1/19	Prospective	\$100,000	none	Yes	Previous or Current Calendar Year			gross receipts from the retail sale of tangible personal property (excluding sales reported by marketplace)	this law eliminates the notice and reporting election for remote sellers with sales of \$10,000 or more to OK customers (eff 7/1/18)

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