



State	Effective / Enforce Date	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
AK	3/3/20	\$100,000	200	No	Previous Calendar Year		Yes (local sales tax)	gross sales (inc. Marketplace)	no state sales tax - as of 3/3/20, local sales tax imposed on remote sellers and marketplaces with > \$100,000 or 200 in annual sales
AL	10/1/18	\$250,000	none	No	Previous Calendar Year	notice and reporting	Yes	total retail sales of tangible personal property (exc. Marketplace and wholesale)	exceptions for remote sellers that use 3PM and 3PM collects
AR	7/1/19	\$100,000	200	Yes	Previous or Current Calendar Year		Yes	tangible personal property, digital property or taxable services (exc. Marketplace)	
AZ	10/1/19	\$200,000 for 2019; \$150,000 for 2020; \$100,000 thereafter	none	No	Current Calendar Year		Yes	gross receipts from retail sales of tangible property (exc. Marketplace)	
CA	4/1/19	\$500,000	none	No	Previous or Current Calendar Year		Yes	gross revenue from taxable sales of tangible property (Including Marketplace)	
CO	12/1/18	\$100,000	none	No	Previous or Current Calendar Year	notice and reporting	Yes	gross sales of tangible personal property, any products transferred electronically, or services (including exempt sales)	retailers that have a retailers use tax account must close it and open a retailers sales tax account.
CT	12/1/2018; 6/1/19	\$250,000 AND; \$100,000 AND	200	No	Prior 12 mos.	notice and reporting	Yes	gross receipts from retail sales (including Marketplace)	effective 6/1/19, CT reduces threshold to \$100,000 AND 200 transactions.
DC	1/1/19	\$100,000	200	No	Previous or Current Calendar Year		Yes	gross retail sales of tangible personal property, any products transferred electronically, digital goods or services (including Marketplace)	
DE									no state sales tax
FL									
GA	1/1/19	\$100,000	200	Yes	Previous or Current Calendar Year		Yes	gross retail sales of tangible personal property delivered electronically or physically	effective 1/1/20, the revenue threshold is reduced to \$100,000 from \$250,000
HI	7/1/18	\$100,000	200	No	Previous or Current Calendar Year		Yes	gross sales of tangible property, intangible property and services	
IA	1/1/19	\$100,000	none	Yes	Previous or Current Calendar Year	notice and reporting	Yes	gross sales of tangible personal property, any products transferred electronically, or services (including Marketplace)	starting 7/1/19, the transaction count threshold is eliminated
ID	6/1/19	\$100,000	none	No	Previous or Current Calendar Year		Yes	cumulative gross receipts from sales	
IL	10/1/18	\$100,000	200	No	Prior 12 mos.		Yes	sales of tangible personal property, excluding exempt sales	
IN	10/1/18	\$100,000	200	Yes	Previous or Current Calendar Year		Yes	gross sales of tangible personal property, any products transferred electronically, or services (exc. Marketplace)	
KS	10/1/19	none - to extent permitted by law	none	Yes	n/a			any sale	
KY	7/1/18	\$100,000	200	Yes	Previous or Current Calendar Year	notice and reporting eliminated	Yes	gross sales of tangible personal property, digital property or taxable services (including Marketplace)	
LA	7/1/20	\$100,000	200	No	Previous or Current Calendar Year	notice and reporting		gross revenue from sales	
MA	10/1/17; 10/1/19	\$500,000 AND; \$100,000	100; none	No	Previous Calendar Year		Yes	annual gross sales, excluding marketplace sales for individual sellers if the marketplace facilitator is collecting	effective 10/1/19, the revenue threshold is reduced to \$100,000, based on gross sales for the prior or current calendar year
MD	10/1/18	\$100,000	200	No	Previous or Current Calendar Year		Yes	gross sales of tangible personal property, or taxable services (including Marketplace)	
ME	7/1/18	\$100,000	200	No	Previous or Current Calendar Year		Yes	gross sales of tangible personal property, any products transferred electronically, or taxable services (Exc. Marketplace)	
MI	10/1/18	\$100,000	200	Yes	Previous or Current Calendar Year		Yes	gross sales of tangible personal property, any products transferred electronically, or services	may register at beginning of calendar year after exceeding threshold
MN	10/1/18	\$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 (Inc. Marketplace but exc resales)	eff 10/1/19, exceptions for remote sellers that use 3PM are eliminated so 3PM collects for all remote sellers
MO									
MS	9/1/18	\$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)
MT									no state sales tax
NC	11/1/18	\$100,000	200	Yes	Previous or Current Calendar Year		Yes	gross sales of tangible or digital property (Inc. Marketplace)	
ND	10/1/18	\$100,000	none	Yes	Previous or Current Calendar Year		Yes	taxable sales of tangible personal property, digital property or taxable services	
NE	1/1/19	\$100,000	200	Yes	Previous or Current Calendar Year		Yes	gross receipts from sales, leases and licenses of tangible personal property, or sales of licenses or services sourced to New Mexico (Exc. Marketplace)	
NH									Legislation effective 4/1/19
NJ	11/1/18	\$100,000	200	Yes	Previous or Current Calendar Year		Yes	gross sales of tangible personal property, any products transferred electronically, or services (Inc. Marketplace)	no state sales tax
NM	7/1/19	\$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 (Exc. Marketplace)	
NV	11/1/18	\$100,000	200	Yes	Previous or Current Calendar Year		Yes	gross receipts from retail sales	
NY	6/21/18	\$500,000 AND	100	No	Previous 4 Qtrs		Yes	gross sales of tangible personal property	
OH	1/1/18; 7/18/19	\$500,000; \$100,000	none; 200	Yes	Previous or Current Calendar Year		Yes	gross receipts from sales (Inc. Marketplace)	effective 7/18/19, the revenue threshold is reduced to \$100,000 or 200 trans, based on gross receipts for the prior or current calendar year
OK	11/1/19	\$100,000	none	Yes	Previous or Current Calendar Year		Yes	taxable merchandise (Inc. 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)
OR									no state sales tax
PA	7/1/19	\$100,000	none	No	Previous Calendar Year		Yes	taxable sales of tangible personal property; digital property included 4/1/19 (Exc. Marketplace)	
RI	8/17/17	\$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	
SC	11/1/18	\$100,000	200	No	Previous or Current Calendar Year		Yes	gross proceeds from the sale of property sold on consignment by the taxpayer, (Inc. Marketplace)	
SD	11/1/18	\$100,000	200	Yes	Previous or Current Calendar Year	notice and reporting	Yes	tangible personal property, any products transferred electronically, or services	
TN	10/1/2019; 10/1/20	\$500,000; \$100,000	none	No	Prior 12 mos.	notice and reporting	Yes	gross sales (exc. Marketplace)	
TX	10/1/19	\$500,000	none	No	Previous 12 months			gross revenue from the sale of tangible personal property or services (Inc. Marketplace, 4/1/20)	first lookback period is 7/1/18 - 6/30/19
UT	1/1/19	\$100,000	200	Yes	Previous or Current Calendar Year			tangible personal property, any products transferred electronically, or services (Exc. Marketplace)	
VA	7/1/19	\$100,000	200	No	Previous or Current Calendar Year		Yes	gross sales of products and services (Exc. Marketplace)	
VT	7/1/18	\$100,000	200	Yes	Prior 12 mos.	notice and reporting		gross sales of tangible personal property	
WA	10/1/18	\$100,000	none	Yes	Previous or Current Calendar Year	notice and reporting eliminated starting 7/1/19	Yes	gross retail sales (exc. resales)	
WI	10/1/18	\$100,000	200	Yes	Previous or Current Calendar Year			gross sales of products and services	
WV	1/1/19	\$100,000	200	Yes	Previous or Current Calendar Year		Yes	tangible personal property, digital property or taxable services	
WY	2/1/19	\$100,000	200	Yes	Previous or Current Calendar Year		Yes	tangible personal property, digital property or taxable services	