

STATE ECONOMIC NEXUS LAWS 8.1.23

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State	Effective / Enforce Date	Sales \$ Threshold	Sales # Threshold		Threshold Measuring Period	Notice and Reporting	State also has Marketplace Facilitator Provision (Amazon, eBay, etsy)	For Purposes of Threshold, Sales Include	Notes
АК	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 maketplaces 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)	
		\$200,000 for 2019; \$150,000 for 2020;						gross receipts from retail sales of tangible property (exc.	
AZ	10/1/19	\$100,000 thereafter	none	No	Current Calendar Year Previous or Current Calendar Year		Yes	Marketplace) gross revenue from taxable sales of tangible property (Including	
CA CO	4/1/19 6/1/19	\$500,000	none	No No	Previous or Current Calendar Year	notice and reporting	Yes	Marketplace) 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.
a	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.
		+			Previous or Current			gross retail sales of tangible personal property, any products transferred electronically, digital goods or services (including	
DC DE	1/1/19	\$100,000	200	No	Calendar Year		Yes	Marketplace)	no state sales tax
FL	7/1/21 1/1/2019;	\$100,000	none	No	Previous Calendar Year Previous or Current		Yes	taxable sales (exc. Marketplace) gross retail sales of tangible personal property delivered	effective 1/1/20, the revenue threshold is reduced to \$100,000
GA	1/1/2020	\$100,000	200	Yes	Calendar Year Previous or Current		Yes	electronically or physically	from \$250,000
	7/1/18	\$100,000	200	No	Calendar Year Previous or Current	notice and reporting	Yes	gross sales of tangible property, intangible property and services gross sales of tangible personal property, any products transformed electronically, or conjugat (including Marketelece)	starting 7/1/19, the transaction count threshold is eliminated
	6/1/19	\$100,000	none	Yes	Calendar Year Previous or Current Calendar Year	notice and reporting	Yes	transferred electronically, or services (including Marketplace) cum ulative gross receipts from sales	starting 7/1719, the transaction count threshold is eliminated
IL	10/1/18	\$100,000	200	No	Prior 12 mos. Previous or Current		Yes	sales of tangible personal property, excluding exempt sales gross sales of tangible personal property, any products	
IN	10/1/18	\$100,000	200	Yes	Calendar Year Previous or Current		Yes	transferred electronically, or services (exc. Marketplace)	
KS	7/1/21	\$100,000	none	Yes	Calendar Year Previous or Current	notice and reporting	Yes	gross sales gross sales of tangible personal property, digital property or	
KY	7/1/18 7/1/20;	\$100,000	200	Yes	Calendar Year Previous or Current	eliminated	Yes	taxable services (including Marketplace)	
LA	8/1/23 10/1/17;	\$100,000 \$500,000 AND;	200; none	No	Calendar Year Previous or Current	notice and reporting	Yes	gross revenue from sales annual gross sales, excluding marketplace sales for individual	effective 10/1/19, the revenue threshold is reduced to \$100,000,
MA	10/1/19	\$100,000	100; none	No	Calendar Year Previous or Current		Yes	sellers if the marketplace facilitator is collecting gross sales of tangible personal property, or taxable services	based on gross sales for the prior or current calendar year
MD	10/1/18 7/1/2018;	\$100,000	200	No	Calendar Year Previous or Current		Yes	(including Marketplace) gross sales of tangible personal property, any products	
ME	1/1/2018;	\$100,000	200; none	No	Calendar Year Previous or Current		Yes	transferred electronically, or taxable services (Exc. Marketplace) gross sales of tangible personal property, any products	
мі	10/1/18	\$100,000 \$100,000 (10	200 100; eff	Yes	Calendar Year		Yes	transferred electronically, or services	may register at beginning of calendar year after eceeding threshold
MN	10/1/2018; 10/1/2019	sales);eff 10/1/19, \$100,000	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 elimited so 3PM collects for all remote sellers
MO	1/1/23	\$100,000	none	No	Prior 12 mos.		Yes	gross sales total sales of product and services, including nontaxable and	
MS MT	9/1/18	\$250,000	none	No	Prior 12 mos.		Yes	exempt sales	Must have nexus under Section 27-67-4(2)(e) 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 Previous or Current		Yes	taxable sales of tangible personal property, digital property or taxable services	
NE NH	1/1/19	\$100,000	200	Yes	Calendar Year		Yes	gross sales of products and services (inc. Marketplace)	Legislation effective 4/1/19 no state sales tax
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)	
								gross receipts from sales, leases and licenses of tangible personal property, or sales of licenses or services sourced to	
NM	7/1/19	\$100,000	none	No	Previous Calendar Year Previous or Current		Yes	New Mexico (Exc. Marketplace)	
NV NY	11/1/18 6/21/18	\$100,000 \$500,000 AND	200 100	Yes No	Calendar Year Previous 4 Qtrs		Yes Yes	gross receipts from retail sales gross sales of tangible personal property	
он	1/1/18; 8/1/19	\$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
ОК	7/1/18; 11/1/2019	\$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	7/1/19	\$100,000	none	No	Previous Calendar Year		Yes	taxable sales of tangible personal propert; digital property included 4/1/19 (Exc. Marketplace)	no state sales tax
FA	8/17/2017;	\$100,000	none	NU	Previous or Current		165	gross sales of tangible personal property, any software transferred electronically or by load and leave, or taxable	
RI	7/1/19	\$100,000	200	Yes	Calendar Year Previous or Current		Yes	services gross proceeds from the sale of property sold on consignment by	
sc	11/1/18 11/1/2018;	\$100,000	none	No	Calendar Year Previous or Current		Yes	the taxpayer, (Inc. Marketplace) tangible personal property, any products transferred	
SD	7/1/23	\$100,000	200; none	Yes	Calendar Year	notice and reporting	Yes	electronically, or services	
	10/1/20	\$500,000; \$100,000	none	No	Prior 12 mos.	notice and reporting	Yes	gross sales (exc. Marketplace) gross revenue from the sale of tangible personal property or	first laakback paried is 7/1/18 6/20/10
	10/1/19 1/1/19	\$500,000	none 200	No Yes	Previous 12 months Previous or Current Calendar Year		Yes	services (inc. Marketplace, 4/1/20) tangible personal property, any products transferred electronically, or services (Exc. Marketplace)	first lookback period is 7/1/18 - 6/30/19
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. Previous or Current	notice and reporting notice and reporting	Yes	gross sales of tangible personal property	
WA	10/1/18 10/1/2018;	\$100,000	none	Yes	Calendar Year Previous or Current	eliminatd starting 7/1/19	Yes	gross retail sales (exc. resales)	
wi	2/20/21	\$100,000	200; none	Yes	Calendar Year Previous or Current		Yes	gross sales of products and services	
wv	1/1/19	\$100,000	200	Yes	Calendar Year Previous or Current		Yes	tangible personal property, digital property or taxable services	
WY	2/1/19	\$100,000	200	Yes	Calendar Year		Yes	tangible personal property, digital property or taxable services	l

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