



DILLON TAX CONSULTING

MEETING OBLIGATIONS, EXCEEDING EXPECTATIONS

STATE MARKETPLACE NEXUS LAWS

11/12/19

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Marketplace Nexus*	Enforce Date	Sales \$ Threshold	Sales # Threshold	SSTP State	Threshold Measuring Period	Notice and Reporting***	Gross Sales Includes
WA**	1/1/18	\$10,000 (\$100,000 starting 7/1/19)	none	Yes	Previous or Current Calendar Year	eliminated starting 7/1/19	gross retail sales (this would excluded resales)
PA**	4/1/18	\$10,000	none	No	Prior 12 mos.	notice and reporting	taxable sales of tangible personal property; digital property included 4/1/19
OK**	7/1/18	\$10,000	none	Yes	Previous or Current Calendar Year	notice and reporting	taxable merchandise
MN**	10/1/18	\$100,000 (10 sales) ;eff 10/1/19, \$100,000	100; eff 10/1/19 200	Yes	Previous or Current Calendar Year		gross retail sales of tangible personal property (this would excluded resales); eff 10/1/19, small remote seller exception of \$10,000 eliminated
NJ**	11/1/18	\$1	none	Yes	Previous or Current Calendar Year		gross sales of tangible personal property, any products transferred electronically, or services
CT**	12/1/18	\$250,000	200	No	Prior 12 mos.		gross receipts
AL**	1/1/19	\$250,000	none	No	Prior 12 mos.		tangible personal property
IA**	1/1/19	\$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	\$100,000	200	Yes	Previous or Current Calendar Year		tangible personal property, any products transferred electronically, or services
DC**	4/1/19	\$100,000	200	No	Previous or Current Calendar Year		gross sales of tangible personal property, any products transferred electronically, digital goods or services
NE**	4/1/19	\$100,000	200	Yes	Previous or Current Calendar Year		gross sales of products and services
SC	4/26/19	\$100,000	200	No	Previous or Current Calendar Year		gross proceeds from the sale of property sold on consignment by the taxpayer, including property sold through a marketplace by a marketplace facilitator
ID	6/1/19	\$100,000	none	No	Previous or Current Calendar Year		cumulative gross receipts from sales
NY	6/1/19	\$500,000 AND	100	No	Previous 4 Qtrs		gross sales of tangible personal property
VT	6/1/19	\$100,000	200	Yes	Previous 12 months	notice and reporting	tangible personal property
RI	6/27/19	\$100,000	200	Yes	Previous or Current Calendar Year		gross sales of tangible personal property, any software transferred electronically or by load and leave, or taxable services
AR	7/1/19	\$100,000	200	Yes	Previous or Current Calendar Year		tangible personal property, digital property or taxable services
IN	7/1/19	\$100,000	200	Yes	Previous or Current Calendar Year		gross sales of tangible personal property, any products transferred electronically, or services
KY	7/1/19	\$100,000	200	Yes	Previous or Current Calendar Year		tangible personal property, digital property or taxable services
NM	7/1/19	\$100,000	none	No	Previous Calendar Year		gross receipts from sales, leases and licenses of tangible personal property, or sales of licenses or services sourced to New Mexico
VA	7/1/19	\$100,000	200	No	Previous or Current Calendar Year		gross sales of products and services
WV	7/1/19	\$100,000	none	Yes	Previous or Current Calendar Year		tangible personal property, digital property or taxable services
WY	7/1/19	\$100,000	none	Yes	Previous or Current Calendar Year		tangible personal property, digital property or taxable services
OH	7/18/19	\$100,000	200	Yes	Previous or Current Calendar Year		gross receipts from sales
AZ	10/1/19	\$100,000	none	No	Current Calendar Year		gross receipts from retail sales of tangible property
CA	10/1/19	\$500,000	none	No	Previous or Current Calendar Year		gross revenue from taxable sales
CO	10/1/19	\$100,000	none	No	Previous or Current Calendar Year		gross sales of tangible personal property, any products transferred electronically, or services
MD	10/1/19	\$100,000	200	No	Previous or Current Calendar Year		gross sales of tangible personal property, or taxable services
ME	10/1/19	\$100,000	200	No	Previous or Current Calendar Year		gross sales of tangible personal property, any products transferred electronically, or taxable services
ND	10/1/19	\$100,000	none	Yes	Previous or Current Calendar Year		tangible personal property, digital property or taxable services
NV	10/1/19	\$100,000	200	Yes	Previous or Current Calendar Year		gross receipts from retail sales
TX	10/1/19	none	none	No			gross revenue from the sale of tangible personal property or services
UT	10/1/19	\$100,000	200	Yes	Previous or Current Calendar Year		tangible personal property, any products transferred electronically, or services
MA	10/1/19	\$100,000	none	No	Previous or Current Calendar Year		gross sales, excluding marketplace sales for individual sellers if the marketplace facilitator is collecting
WI	1/1/20	\$100,000	200	Yes	Previous or Current Calendar Year		gross sales of products and services
HI	1/1/20	\$100,000	200	No	Previous or Current Calendar Year		gross sales of tangible property, intangible property and services
IL	1/1/20	\$100,000	200	No	Prior 12 mos.		sales of tangible personal property, excluding exempt sales
MI	1/1/20	\$100,000	200	No	Previous or Current Calendar Year		gross sales of tangible personal property, any products transferred electronically, or services
NC	2/1/20	\$100,000	200	Yes	Previous or Current Calendar Year		gross sales of tangible personal property, or digital property

*AZ has issued Department rulings that consider the marketplace provider to have a collection and compliance obligation relating to marketplace sales that they facilitate.

**Amazon collecting for all sellers. 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

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