



DILLON TAX CONSULTING

MEETING OBLIGATIONS, EXCEEDING EXPECTATIONS

STATE MARKETPLACE NEXUS LAWS

7/3/21

Prepared by Michael T. Dillon

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Marketplace Nexus*	Enforce Date	Sales \$ Threshold	Sales # Threshold	SSTP State	Threshold Measuring Period	Gross Sales Includes	Is Remote Seller Required to Register if All Sales Collected and Remitted by Marketplace Facilitator?		NOTES
							Yes / No*	If No, and Remote Seller is Registered, can Remote Seller close account?	
AK	3/3/20	\$100,000	200	No	Prior Calendar Year	gross sales			
AL	1/1/19	\$250,000	none	No	Prior 12 mos.	tangible personal property	No	Yes	
AR	7/1/19	\$100,000	200	Yes	Previous or Current Calendar Year	tangible personal property, digital property or taxable services	No	Yes	Facilitator is deemed the retailer
AZ	10/1/19	\$100,000	none	No	Current Calendar Year	gross receipts from retail sales of tangible property	No, if obtain Form 5020 from marketplace	Yes	
CA	10/1/19	\$500,000	none	No	Previous or Current Calendar Year	gross revenue from taxable sales	No	Yes	Facilitator is deemed the retailer
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	No	Yes	
CT	12/1/18	\$250,000	200	No	Prior 12 mos.	gross receipts	Yes (1)		
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	No	Yes	
DE									
FL	7/1/21	\$100,000	none	No	Previous Calendar Year		No	Yes	
GA	4/1/20	\$100,000	200	Yes	Previous or Current Calendar Year	gross sales of tangible personal property delivered electronically or physically			Broad definition applies to many services providers, including Airbnb, Uber
HI	1/1/20	\$100,000	200	No	Previous or Current Calendar Year	gross sales of tangible property, intangible property and services	Yes (5)		Facilitator is deemed the retailer
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	No	Yes	Facilitator is deemed the agent of the retailer
ID	6/1/19	\$100,000	none	No	Previous or Current Calendar Year	cumulative gross receipts from sales	No	Yes	
IL	1/1/20	\$100,000	200	No	Prior 12 mos.	sales of tangible personal property, excluding exempt sales	No	Yes	
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	No	Yes	
KS	7/1/21	\$100,000	none	Yes	Previous or Current Calendar Year	gross sales	Yes		
KY	7/1/19	\$100,000	200	Yes	Previous or Current Calendar Year	tangible personal property, digital property or taxable services	No	Yes	
LA	7/1/20	\$100,000	200	No	Previous or Current Calendar Year	gross revenue from sales	No	Yes	Facilitator is deemed the retailer
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	No	Yes	
MD	10/1/19	\$100,000	200	No	Previous or Current Calendar Year	gross sales of tangible personal property, or taxable services	No	Yes	
ME	10/1/2019; 1/1/22	\$100,000	200; none	No	Previous or Current Calendar Year	gross sales of tangible personal property, any products transferred electronically, or taxable services	No	Yes	
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			
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	No	Yes	
MO	1/1/23								
MS	7/1/20	\$250,000	none	No	Prior 12 mos.	total sales of product and services, including nontaxable and exempt sales	No	Yes	Facilitator is deemed the retailer
MT									
NC	2/1/20	\$100,000	200	Yes	Previous or Current Calendar Year	gross sales of tangible personal property, or digital property			
ND	10/1/19	\$100,000	none	Yes	Previous or Current Calendar Year	tangible personal property, digital property or taxable services	No	Yes	
NE	4/1/19	\$100,000	200	Yes	Previous or Current Calendar Year	gross sales of products and services	Yes		
NH									
NJ	11/1/18	\$1	none	Yes	Previous or Current Calendar Year	gross sales of tangible personal property, any products transferred electronically, or services	Yes (2)		



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							Yes / No*	If No, and Remote Seller is Registered, can Remote Seller close account?	
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	No (3)	Yes	
NV	10/1/19	\$100,000	200	Yes	Previous or Current Calendar Year	gross receipts from retail sales	Yes		
NY	6/1/19	\$500,000 AND	100	No	Previous 4 Qtrs	gross sales of tangible personal property	No (4)	Yes	Facilitator is deemed the retailer
OH	7/18/19	\$100,000	200	Yes	Previous or Current Calendar Year	gross receipts from sales	No	Yes	
OK	7/1/18	\$10,000	none	Yes	Previous or Current Calendar Year	taxable merchandise	No	Yes	
OR									
PA	4/1/18	\$10,000	none	No	Prior 12 mos.	taxable sales of tangible personal property; digital property included 4/1/19	No	Yes	
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	Yes		
SC	4/26/19	\$100,000	none	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	No	Yes	Facilitator is deemed the retailer
SD	3/1/19	\$100,000	200	Yes	Previous or Current Calendar Year	tangible personal property, any products transferred electronically, or services	No (6)	Yes	
TN	10/1/20	\$100,000	none	No	Previous 12 months	gross sales of products and services	No	Yes	
TX	10/1/19	none	none	No		gross revenue from the sale of tangible personal property or services	No	Yes	
UT	10/1/19	\$100,000	200	Yes	Previous or Current Calendar Year	tangible personal property, any products transferred electronically, or services	No	Yes	Facilitator is deemed the retailer
VA	7/1/19	\$100,000	200	No	Previous or Current Calendar Year	gross sales of products and services	No	Yes	
VT	6/1/19	\$100,000	200	Yes	Previous 12 months	tangible personal property	No	Yes	
WA	1/1/18 1/1/2020;	\$10,000 (\$100,000 starting 7/1/19)	none	Yes	Previous or Current Calendar Year	gross retail sales (this would excluded resales)	Yes (B&O)		
WI	2/20/21	\$100,000	200; none	Yes	Previous or Current Calendar Year	gross sales of products and services	No	Yes	
WV	7/1/19	\$100,000	none	Yes	Previous or Current Calendar Year	tangible personal property, digital property or taxable services	No	Yes	
WY	7/1/19	\$100,000	none	Yes	Previous or Current Calendar Year	tangible personal property, digital property or taxable services	No	Yes	

* almost every state requires the marketplace to certify to the remote seller tht it is collecting and remitting sales tax on behalf of the remote seller, so be certain to reach out to them and obtain requisite certification. This requirement varies from state to state and may be met by a posting on the marketplace website portal for remote sellers, through reporting to the remote seelr or via specific forms, which are noted in instances where located. Absent a specific form, the remote seller should obtain documentation or a contract with the marketplace facilitator that explicitly states the facilitator will collect and remit sales tax on all sales subject to tax or a good faith certification that the marketplace facilitator is registered and will collect tax on sales made through the marketplace.

- (1) You are required to register for sales tax by completing Form REG-1. Select the new box in the sales tax section of Form REG-1 declaring that you make sales only through a marketplace facilitator. You will be registered for sales tax on an annual filing frequency.
- (2) Marketplace sellers that sell solely through online marketplaces must register if they exceed New Jersey's economic nexus threshold. However, because marketplace facilitators are required to collect the tax on all marketplace transactions on behalf of marketplace sellers, marketplace sellers may request to be placed on a non-reporting basis for sales tax.
- (3) A marketplace seller can deduct receipts for transactions that are facilitated by a marketplace provider, provided that the marketplace seller obtains documentation from the marketplace provider indicating that the marketplace provider is registered with the Taxation and Revenue Department and has remitted or will remit the taxes due on the gross receipts from those transactions. This appears to indicate that when determining taxable gross receipts for the threshold test that sales on which the marketplace provider has responsibility for collection can be excluded.
- (4) Marketplace sellers making sales through marketplace providers are relieved of these responsibilities, if the seller receives in good faith a certification from the marketplace provider on a form authorized by the Department of Taxation and Finance that the marketplace provider is collecting the tax on such transactions. The Department has not yet released this certification form for facilitators to provide to marketplace sellers.
- (5) The seller on whose behalf the sale is made shall be deemed to be making a sale at wholesale and subject to the wholesale rate of tax (0.005%).
- (6) Technically yes, however SD indicated that they will not require this if the remote seller's sales tax has been 100% remitted by the marketplace.

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