

STATE MARKETPLACE NEXUS LAWS 8/1/23

Prepared by Michael T. Dillon mike@dillontaxconsulting.com

								d to Register if All Sales Collected and Marketplace Facilitator?	
Marketplace	Enforce		Sales #	SSTP	Threshold Measuring			If No, and Remote Seller is Registered,	
Nexus*	Date	Sales \$ Threshold	Threshold		Period	Gross Sales Includes	Yes / No*	can Remote Seller close account?	NOTES
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	
					Previous or Current	tangible personal property, digital property or taxable			
AR	7/1/19	\$100,000	200	Yes	Calendar Year	services	No	Yes	Facilitator is deemed the retailer
							No, if obtain Form 5020		
AZ	10/1/19	\$100,000	none	No	Current Calendar Year	gross receipts from retail sales of tangible property	from marketplace	Yes	
					Previous or Current				
CA	10/1/19	\$500,000	none	No	Calendar Year	gross revenue from taxable sales	No	Yes	Facilitator is deemed the retailer
					Previous or Current	gross sales of tangible personal property, any products			
CO	10/1/19	\$100,000	none	No	Calendar Year	transferred electronically, or services	No	Yes	
CT	12/1/18	\$250,000	200	No	Prior 12 mos.	gross receipts	Yes (1)		
					Previous or Current	gross sales of tangible personal property, any products			
DC	4/1/19	\$100,000	200	No	Calendar Year	transferred electronically, digital goods or services	No	Yes	
DE									
FL	7/1/21	\$100,000	none	No	Previous Calendar Year		No	Yes	
					Previous or Current	gross sales of tangible personal property delivered		1	Broad definition applies to many services providers,
GA	4/1/20	\$100,000	200	Yes	Calendar Year	electronically or physically			including AirBnB, Uber
					Previous or Current	gross sales of tangible property, intangible property and			
н	1/1/20	\$100,000	200	No	Calendar Year	services	Yes (5)	l	Facilitator is deemed the retailer
					Previous or Current	gross sales of tangible personal property, any products			
IA	1/1/19	\$100,000	none	Yes	Calendar Year	transferred electronically, or services	No	Yes	Facilitator is deemed the agent of the retailer
					Previous or Current				
ID	6/1/19	\$100,000	none	No	Calendar Year	cumulative gross receipts from sales	No	Yes	
						sales of tangible personal property, excluding exempt			
IL	1/1/20	\$100,000	200	No	Prior 12 mos.	sales	No	Yes	
					Previous or Current	gross sales of tangible personal property, any products			
IN	7/1/19	\$100,000	200	Yes	Calendar Year	transferred electronically, or services	No	Yes	
					Previous or Current				
KS	7/1/21	\$100,000	none	Yes	Calendar Year	gross sales	Yes		
					Previous or Current	tangible personal property, digital property or taxable			
КҮ	7/1/19	\$100,000	200	Yes	Calendar Year	services	No	Yes	
	7/1/20;				Previous or Current				
LA	8/1/23	\$100,000	200; none	No	Calendar Year	gross revenue from sales	No	Yes	Facilitator is deemed the retailer
					Previous or Current	gross sales, excluding marketplace sales for individual			
MA	10/1/19	\$100,000	none	No	Calendar Year	sellers if the marketplace facilitator is collecting	No	Yes	
					Previous or Current	gross sales of tangible personal property, or taxable			
MD	10/1/19	\$100,000	200	No	Calendar Year	services	No	Yes	
	10/1/2019;				Previous or Current	gross sales of tangible personal property, any products			
ME	1/1/22	\$100,000	200; none	No	Calendar Year	transferred electronically, or taxable services	No	Yes	
					Previous or Current	gross sales of tangible personal property, any products			
MI	1/1/20	\$100,000	200	No	Calendar Year	transferred electronically, or services			
			100; eff			gross retail sales of tangible personal property (this			
		\$100,000 (10 sales) ;eff	10/1/19		Previous or Current	would excluded resales); eff 10/1/19, small remote			
MN	10/1/18	10/1/19, \$100,000	200	Yes	Calendar Year	seller exception of \$10,,000 eliminated	No	Yes	
MO	1/1/23	\$100,000		No	Prior 12 mos.	gross sales			
						total sales of product and services, including nontaxable			
MS	7/1/20	\$250,000	none	No	Prior 12 mos.	and exempt sales	No	Yes	Facilitator is deemed the retailer
MT									
					Previous or Current	gross sales of tangible personal property, or digital		1	
NC	2/1/20	\$100,000	200	Yes	Calendar Year	property			
					Previous or Current	tangible personal property, digital property or taxable		1	
ND	10/1/19	\$100,000	none	Yes	Calendar Year	services	No	Yes	
					Previous or Current			1	
NE	4/1/19	\$100,000	200	Yes	Calendar Year	gross sales of products and services	Yes		
NH									



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Nexus*	Date	Sales S Threshold	Threshold		Period	Gross Sales Includes	Yes / No*	can Remote Seller close account?	NOTES
INEXUS .	Date	Sales și filiesticiu	Threshold	Sidle			Tes / NO	can Remote Selier close account?	NOTES
	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)		
NJ	11/1/18	\$1	none	res	Calendar Year	<i>"</i>	res (2)	-	
						gross receipts from sales, leases and licenses of			
	7/4/40	\$100.000				tangible personal property, or sales of licenses or	N (D)		
NM	7/1/19	\$100,000	none	No		services sourced to New Mexico	No (3)	Yes	
	10/11/10	\$100.000	200		Previous or Current				
NV	10/1/19	\$100,000	200	Yes	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
					Previous or Current				
ОН	7/18/19	\$100,000	200	Yes	Calendar Year	gross receipts from sales	No	Yes	
					Previous or Current				
OK	7/1/18	\$10,000	none	Yes	Calendar Year	taxable merchandise	No	Yes	
OR									
						taxable sales of tangible personal propert; digital			
PA	4/1/18	\$10,000	none	No	Prior 12 mos.	property included 4/1/19	No	Yes	
						gross sales of tangible personal property, any software			
					Previous or Current	transferred electronically or by load and leave, or			
RI	6/27/19	\$100,000	200	Yes	Calendar Year	taxable services	Yes		
						gross proceeds from the sale of property sold on			
					Previous or Current	consignment by the taxpayer, including property sold			
SC	4/26/19	\$100,000	none	No	Calendar Year	through a marketplace by a marketplace facilitator	No	Yes	Facilitator is deemed the retailer
	3/1/2019;				Previous or Current	tangible personal property, any products transferred			
SD	7/1/23	\$100,000	200; none	Yes	Calendar Year	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	
						gross revenue from the sale of tangible personal			
тх	10/1/19	none	none	No		property or services	No	Yes	
					Previous or Current	tangible personal property, any products transferred			
UT	10/1/19	\$100,000	200	Yes	Calendar Year	electronically, or services	No	Yes	Facilitator is deemed the retailer
					Previous or Current	<i></i>			
VA	7/1/19	\$100,000	200	No	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	
		\$10,000 (\$100,000			Previous or Current				
WA	1/1/18	starting 7/1/19)	none	Yes	Calendar Year	gross retail sales (this would excluded resales)	Yes (B&O)		
	1/1/2020;		inone		Previous or Current	Beere for the form would excluded resolution	100 (000)		
wi	2/20/21	\$100,000	200; none	Yes	Calendar Year	gross sales of products and services	No	Yes	
	-120121	9100,000	200, none	103	Previous or Current	tangible personal property, digital property or taxable	110	105	
wv	7/1/19	\$100,000	200	Yes	Calendar Year	services	No	Yes	
***	//1/13	\$100,000	200	163			NU	105	1
1404	7/1/10	ć100.000			Previous or Current	tangible personal property, digital property or taxable	Ne	Mar.	
WY	7/1/19	\$100,000	none	Yes	Calendar Year	services	No	Yes	

* almost every state requires the marketplace to certify to the remote seller th it is collecting and remitting sales tax on behalf of the remote seller, so be certain to reach out to them and obtain requisite certifiction. This requirement varies from state to state and may be met by a posting on the marketplace website portal for remote seller, should betain documentation or a contract with the marketplace facilitator that requirises the facilitator that remote seller and remit sales tax on 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 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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							Is Remote Seller Require	d to Register if All Sales Collected and	
							Remitted by	Marketplace Facilitator?	
Marketplace	Enforce		Sales #	SSTP	Threshold Measuring			If No, and Remote Seller is Registered,	
Nexus*	Date	Sales \$ Threshold	Threshold	State	Period	Gross Sales Includes	Yes / No*	can Remote Seller close account?	NOTES
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to date, and relevant to your facts and circumstances.