



DILLON TAX CONSULTING

MEETING OBLIGATIONS, EXCEEDING EXPECTATIONS

STATE NOTICE & REPORTING PROVISIONS 3/26/19

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Notice & Reporting	Eff Date	Prospective v. Retroactive	Sales \$ Threshold	Sales # Threshold	SSTP State	Notice and Reporting***	Notes
AL	7/1/17	Prospective			No		AL focusing on marketplace facilitators; sellers subject to economic nexus which is delayed
CO	7/1/17	Prospective	\$100,000	n/a	No	1. Provide notice at time of sale; 2. by 1/31 of each year send report to each purchaser >\$500; 3. by 3/1 of each year, send report to DOR of sales to customers who purchased >\$500	CO aggressively enforcing; register if you exceed thresholds; appleis to affiliated of controlled group
CT	12/1/18	Prospective	\$125,000 in commissions	n/a	No	1. Provide notice on website; 2. Quarterly notice to each seller of potential CT obligations; 3. Starting in 2020, annual electronic report of DOR of seller names and addresses	Applies to Referrers - those who under an agreement are paid commissions for referring customers to sellers
GA	1/1/19	Prospective	\$250,000	200	Yes	1. Provide notice at time of sale; 2. by 1/31 of each year send report to each purchaser >\$500; 3. by 3/1 of each year, send report to DOR of sales to customers who purchased >\$500	no guidance yet; nontaxable sales included in threshold
IA	1/1/19	Prospective	\$100,000	200	Yes	1. Provide notice on website; 2. Provide monthly notice to each seller that sales were made and tax may be due, etc.; 3. Provide monthly electronic report to DOR of list of sellers who received notice and list of sellers who collect and remit.	Applies to Referrers (deemed agents) - those who under an agreement are paid commissions for referring customers to sellers
KY	7/1/18	Prospective	\$100,000	n/a	Yes	notice on website	no penalties for noncompliance yet; nontaxable sales included in threshold
LA	7/1/17	Prospective	\$50,000	n/a	No	1. Provide notice at time of sale; 2. by 1/31 of each year send report to each purchaser; 3. by 3/1 of each year, send report to DOR of sales to customers	LA aggressively enforcing; register if you exceed thresholds; penalties have not been established; nontaxable sales included in threshold
OK	7/1/18	Prospective	\$10,000	n/a	Yes	1. Provide notice on site and at time of sale; 2. by 1/31 of each year send report to each purchaser; 3. by 3/1 of each year, send report to DOR of sales to customers	OK aggressively enforcing; register if you exceed thresholds; penalty for noncompliance is minimum of \$20K or 20% of prev. 12 mos sales for each instance
PA	3/1/18	Prospective	\$10,000	n/a	No	1. Provide notice on site and at time of sale; 2. by 1/31 of each year send report to each purchaser; 3. by 3/1 of each year, send report to DOR of sales to customers	PA aggressively enforcing; register if you exceed thresholds; penalty for noncompliance is minimum of \$20K or 20% of prev. 12 mos sales for each instance
RI	1/1/18	Prospective	\$100,000	200	Yes	1. Provide notice on site and at time of sale and within 48 hrs of sale; 2. by 1/31 of each year send report to each purchaser >\$100; 3. by 3/1 of each year, send report to DOR of sales to customers	RI aggressively enforcing; register if you exceed thresholds; penalty for noncompliance is minimum of \$10K or \$10 for each instance
SD	7/1/11	Prospective	\$100,000	n/a	Yes	provide notice at time of sale	no penalties for noncompliance; nontaxable sales included in threshold
TN	3/26/12	Prospective		n/a	Yes	n/a	
VT	7/1/17	Prospective	\$1	1	Yes	1. Provide notice at time of sale; 2. by 1/31 of each year send report to each purchaser >\$500; 3. by 3/1 of each year, send report to DOR of sales to customers who purchased >\$500. Sellers < \$100K exempt	VT has ZERO threshold notice reqs law however penalties are \$5 per sales notice infraction and \$10 for failure to file report; there are reporting thresholds of \$500 per purchaser and \$100k in sales
WA	1/1/18	Prospective	\$10,000	n/a	Yes	1. Provide notice on site and at time of sale; 2. by 2/18 of each year send report to each purchaser; 3. by 3/1 of each year, send report to DOR of sales to customers and affidavit of compliance	notice and reporting requirements are eliminated, effective 7/1/19