STATE ECONOMIC NEXUS LAWS 5/1/25

Dillon Tax Consulting Meeting Obligations, Exceeding Expectations

						State also has		
State	Effective / Enforce Date	Sales \$ Threshold	Transaction # Threshold		Threshold Measuring Period	Marketplace Facilitator Provision (Amazon, eBay, etsy)	For Purposes of Threshold, Sales Include	Notes
	3/3/2020;		200		Devices Colorador Vera			no state sales tax - as of 3/3/20, local sales tax imposed on remo
к L	1/1/25	\$100,000 \$250,000	200; none	No No	Previous Calendar Year Previous Calendar Year	Yes (local sales tax) Yes	gross sales (inc. Marketplace, wholesale and exempt) total retail sales of tangible personal property (exc. Marketplace and wholesale; inc. exempt)	sellers and maketplaces with > \$100,000 or 200 in annual sales exceptions for remote sellers that use 3PM and 3PM collects
-	- 4 - 4				Previous or Current		gross sales of tangible personal property, digital property or	
R	7/1/19	\$100,000 \$200,000 for 2019; \$150,000 for 2020;	200	Yes	Calendar Year	Yes	taxable services (exc. Marketplace; inc. wholesale and exempt) gross receipts from retail sales of tangible property (exc.	
z	10/1/19	\$100,000 thereafter	none	No	Current Calendar Year Previous or Current	Yes	gross receipts from recall sales of cangible property (exc. Marketplace; inc. wholesale, exempt) gross revenue from taxable sales of tangible property (Including	
A	4/1/19	\$500,000	none	No	Calendar Year	Yes	Marketplace; wholesale and exempt) gross sales of tangible personal property, any products	
0	6/1/19	\$100,000	none	No	Previous or Current Calendar Year	Yes	transferred electronically, or services (exc. Marketplace and wholesale; inc. exempt sales)	retailers that have a retailers use tax account must close it and open a retailers sales tax account.
т	12/1/2018; 6/1/19	\$250,000 AND; \$100,000 AND	200	No	Prior 12 mos.	Yes	gross receipts from retail sales (inc. Marketplace and exempt; inc. wholesale for monetary threshold)	effective 6/1/19, CT reduces threshold to \$100,000 AND 200 transactions.
с	1/1/19	\$100,000	200	No	Previous or Current Calendar Year	Yes	gross retail sales of tangible personal property, any products transferred electronically, digital goods or services (inc. Marketplace and exempt; exc. wholesale)	
DE	7/1/21	\$100,000	none	No	Previous Calendar Year	Yes	retail sales of tangible personal property (exc. Marketplace, wholesale and exempt)	no state sales tax
-	1/1/2019;	\$250,000;	none		Previous or Current		gross retail sales of tangible personal property delivered electronically or physically (inc. Marketplace and exempt; exc.	effective 1/1/20, the revenue threshold is reduced to \$100,000
ΪA	1/1/2020	\$100,000	200	Yes	Calendar Year Previous or Current	Yes	wholesale) gross sales of tangible property, intangible property and services	from \$250,000
1	7/1/18	\$100,000	200	No	Calendar Year	Yes	(inc. Marketplace, wholesale and exempt) gross sales of tangible personal property, any products	
4	1/1/2019; 7/1/19	\$100,000	200; none	Yes	Previous or Current Calendar Year Previous or Current	Yes	transferred electronically, or services (inc. Marketplace, wholesale and exempt) cumulative gross receipts from sales (inc. Marketplace,	starting 7/1/19, the transaction count threshold is eliminated
D	6/1/19	\$100,000	none	No	Calendar Year	Yes	wholesale and exempt) sales of tangible personal property (inc. exempt sales; exc.	
-	10/1/18	\$100,000	200	No	Prior 12 mos.	Yes	Marketplace and wholesale) gross sales of tangible personal property, any products	
N	10/1/2018; 1/1/24	\$100,000	200; none	Yes	Previous or Current Calendar Year	Yes	transferred electronically, or services (exc. Marketplace; inc. wholesale and exempt)	
s	7/1/21	\$100,000	none	Yes	Previous or Current Calendar Year Previous or Current	Yes	gross sales (inc. Marketplace, wholesale and exempt) gross sales of tangible personal property, digital property or	
Y	7/1/18	\$100,000	200	Yes	Calendar Year Previous or Current	Yes	taxable services (inc. Marketplace, wholesale and exempt) gross revenue from sales (exc. Marketplace; inc. wholesale and	
A	8/1/23 10/1/17;	\$100,000 \$500,000 AND;	200; none	No	Calendar Year Previous or Current	Yes	exempt) annual gross sales (exc. Marketplace; inc. wholesale and	effective 10/1/19, the revenue threshold is reduced to \$100,000,
1A	10/1/19	\$100,000	100; none	No	Calendar Year Previous or Current	Yes	exempt) gross sales of tangible personal property, or taxable services	based on gross sales for the prior or current calendar year
1D	10/1/18	\$100,000	200	No	Calendar Year	Yes	(including Marketplace, wholesale and exempt) gross sales of tangible personal property, any products	
ΛE	7/1/2018; 1/1/22	\$100,000	200; none	No	Previous or Current Calendar Year	Yes	transferred electronically, or taxable services (exc. Marketplace; inc. wholesale and exempt) gross sales of tangible personal property, any products	
41	10/1/18	\$100,000	200	Yes	Previous or Current Calendar Year	Yes	transferred electronically, or services (inc. Marketplace, wholesale and exempt)	may register at beginning of calendar year after eceeding thresh
	10/1/2018;	\$100,000 (10 sales);eff 10/1/19,	100; eff 10/1/19	No.	Delas 12 anas	Ver	gross retail sales of tangible personal property (inc.	eff 10/1/19, exceptions for remote sellers that use 3PM are
/N //O	10/1/2019	\$100,000	200 none	Yes No	Prior 12 mos. Prior 12 mos.	Yes	Marketplace; exc. wholesale and exempt) gross sales of tangible personal property (inc. Marketplace, wholesale and exempt)	elimited so 3PM collects for all remote sellers
vis	9/1/18	\$250,000	none	No	Prior 12 mos.	Yes	gross sales of product and services (exc. Marketplace; inc. wholesale and exempt)	
ΤN	11/1/2018;				Previous or Current		gross sales of tangible, services or digital property (inc.	no state sales tax
	7/1/24	\$100,000	200; none	Yes	Calendar Year Previous or Current	Yes	Marketplace, wholesale and exempt) taxable sales of tangible personal property, digital property or	
NF	10/1/18	\$100,000	none 200	Yes	Calendar Year Previous or Current Calendar Year	Yes	taxable services (inc. Marketplace, wholesale and exempt) gross sales of products and services (inc. Marketplace and exempt; exc. Wholesale)	Legislation effective 4/1/19
NH	-1 -1	+					gross sales of tangible personal property, any products	no state sales tax
LΝ	11/1/18	\$100,000	200	Yes	Previous or Current Calendar Year	Yes	transferred electronically, or services (inc. Marketplace, wholesale and exempt)	
NM	7/4/40	¢100.000			Desidence Colonadore Vision	Ver	gross receipts from sales, leases and licenses of tangible personal property, or sales of licenses or services sourced to	
IV IV	7/1/19	\$100,000	none 200	No Yes	Previous Calendar Year Previous or Current Calendar Year	Yes	New Mexico (Exc. Marketplace, wholesale and exempt) gross receipts from retail sales (inc. Marketplace and exempt; exc. Wholesale)	
iY	6/21/2018; 6/24/2019	\$300,000 AND; \$500,000 AND	100	No	Previous 4 Qtrs	Yes	gross sales of tangible personal property (inc. Marketplace, wholesale and exempt)	
	1/1/18;				Previous or Current		gross receipts from sales (Inc. Marketplace, exempt; exc.	effective 7/18/19, the revenue threshold is reduced to \$100,000 and 200 trans, based on gross receipts for the prior or current calendar
ЭН	8/1/19	\$500,000; \$100,000	none; 200	Yes	Calendar Year	Yes	Wholesale)	year
IK IR	7/1/18; 11/1/2019	\$100,000	none	Yes	Previous or Current Calendar Year	Yes	taxable sales (exc. Marketplace, wholesale and exempt)	this law eliminates the notice and reporting election for remote sellers with sales of \$10,000 or more to OK customers (eff 7/1/1 no state sales tax
							taxable sales of tangible personal propert; digital property	
A	7/1/19	\$100,000	none	No	Previous Calendar Year	Yes	included 4/1/19 (Exc. Marketplace; inc. wholesale and exempt) gross sales of tangible personal property, any software	
1	8/17/2017; 7/1/19	\$100,000	200	Yes	Previous or Current Calendar Year Previous or Current	Yes	transferred electronically or by load and leave, or taxable services (inc. Marketplace, wholesale and exempt) gross proceeds from the sale of property sold on consignment by	
c	11/1/18	\$100,000	none	No	Calendar Year	Yes	gross proceeds from the sale of property sold on consignment by the taxpayer, (Inc. Marketplace, wholesale and exempt) gross sales of tangible personal property, any products	
D	11/1/2018; 7/1/23	\$100,000	200; none	Yes	Previous or Current Calendar Year	Yes	transferred electronically, or services (inc. Marketplace, wholesale and exempt)	
'N	7/1/19; 10/1/20	\$500,000; \$100,000	none	No	Prior 12 mos.	Yes	gross sales (exc. Marketplace and wholesale; inc. exempt)	
x	10/1/19	\$500,000	none	No	Previous 12 months	Yes	gross revenue from the sale of tangible personal property or services (inc. Marketplace, wholesale and exempt) gross sales of tangible personal property, any products	first lookback period is 7/1/18 - 6/30/19
т	1/1/2019; 7/1/25	\$100,000	200; none	Yes	Previous or Current Calendar Year	Yes	gross sales of tangible personal property, any products transferred electronically, or services (Exc. Marketplace; inc, wholesale and exempt)	
/A	7/1/19	\$100,000	200	No	Previous or Current Calendar Year	Yes	retail sales of products and services (Exc. Marketplace and wholesale; inc. exempt)	
т	7/1/18	\$100,000	200	Yes	Prior 12 mos.	Yes	gross sales of tangible personal property (inc. Marketplace, wholesale and exempt)	
VA	10/1/2018; 10/1/2020	\$100,000	200; none	Yes	Previous or Current Calendar Year	Yes	gross retail sales (inc. Marketplace and exempt; exc. Wholesales)	
vi	10/1/2018; 2/20/21	\$100,000	200; none	Yes	Previous or Current Calendar Year	Yes	gross sales of products and services (inc. Marketplace, wholesale and exempt) gross revenue from sales of tangible personal property, digital	
wv	1/1/19	\$100,000	200	Yes	Previous or Current Calendar Year	Yes	gross revenue from sales of tangible personal property, digital property or taxable services (inc. Marketplace, wholesale and exempt)	
	2/1/2019;				Previous or Current		gross revenue from sales of tangible personal property, digital property or taxable services (inc. Marketplace, wholesale and	
WY	7/1/24	\$100,000	200; none	Yes	Calendar Year	Yes	exempt)	

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