

State	Effective / Enforce Date	Sales \$ Threshold	Transaction # Threshold	SSTP State	Threshold Measuring Period	State also has Marketplace Facilitator Provision (Amazon, eBay, etsy)	For Purposes of Threshold, Sales Include	Notes
AK	3/3/2020; 1/1/25	\$100,000	200; none	No	Previous Calendar Year	Yes (local sales tax)	gross sales (inc. Marketplace, wholesale and exempt)	no state sales tax - as of 3/3/20, local sales tax imposed on remote sellers and marketplaces with > \$100,000 or 200 in annual sales
AL	10/1/18	\$250,000	none	No	Previous Calendar Year	Yes	total retail sales of tangible personal property (exc. Marketplace and wholesale; inc. exempt)	exceptions for remote sellers that use 3PM and 3PM collects
AR	7/1/19	\$100,000	200	Yes	Previous or Current Calendar Year	Yes	gross sales of tangible personal property, digital property or taxable services (exc. Marketplace; inc. wholesale and exempt)	
AZ	10/1/19	\$200,000 for 2019; \$150,000 for 2020; \$100,000 thereafter	none	No	Current Calendar Year	Yes	gross receipts from retail sales of tangible property (exc. Marketplace; inc. wholesale, exempt)	
CA	4/1/19	\$500,000	none	No	Previous or Current Calendar Year	Yes	gross revenue from taxable sales of tangible property (including Marketplace; wholesale and exempt)	
CO	6/1/19	\$100,000	none	No	Previous or Current Calendar Year	Yes	gross sales of tangible personal property, any products 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.
CT	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.
DC	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								no state sales tax
FL	7/1/21	\$100,000	none	No	Previous Calendar Year	Yes	retail sales of tangible personal property (exc. Marketplace, wholesale and exempt)	
GA	1/1/2019; 1/1/2020	\$250,000; \$100,000	200	Yes	Previous or Current Calendar Year	Yes	gross retail sales of tangible personal property delivered electronically or physically (inc. Marketplace and exempt; exc. wholesale)	effective 1/1/20, the revenue threshold is reduced to \$100,000 from \$250,000
HI	7/1/18	\$100,000	200	No	Previous or Current Calendar Year	Yes	gross sales of tangible property, intangible property and services (inc. Marketplace, wholesale and exempt)	
IA	1/1/2019; 7/1/19	\$100,000	200; none	Yes	Previous or Current Calendar Year	Yes	gross sales of tangible personal property, any products transferred electronically, or services (inc. Marketplace, wholesale and exempt)	starting 7/1/19, the transaction count threshold is eliminated
ID	6/1/19	\$100,000	none	No	Previous or Current Calendar Year	Yes	cumulative gross receipts from sales (inc. Marketplace, wholesale and exempt)	
IL	10/1/18	\$100,000	200	No	Prior 12 mos.	Yes	sales of tangible personal property (inc. exempt sales; exc. Marketplace and wholesale)	
IN	10/1/2018; 1/1/24	\$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)	
KS	7/1/21	\$100,000	none	Yes	Previous or Current Calendar Year	Yes	gross sales (inc. Marketplace, wholesale and exempt)	
KY	7/1/18	\$100,000	200	Yes	Previous or Current Calendar Year	Yes	gross sales of tangible personal property, digital property or taxable services (inc. Marketplace, wholesale and exempt)	
LA	7/1/20; 8/1/23	\$100,000	200; none	No	Previous or Current Calendar Year	Yes	gross revenue from sales (exc. Marketplace; inc. wholesale and exempt)	
MA	10/1/17; 10/1/19	\$500,000 AND; \$100,000	100; none	No	Previous or Current Calendar Year	Yes	annual gross sales (exc. Marketplace; inc. wholesale and exempt)	effective 10/1/19, the revenue threshold is reduced to \$100,000, based on gross sales for the prior or current calendar year
MD	10/1/18	\$100,000	200	No	Previous or Current Calendar Year	Yes	gross sales of tangible personal property, or taxable services (including Marketplace, wholesale and exempt)	
ME	7/1/2018; 1/1/22	\$100,000	200; none	No	Previous or Current Calendar Year	Yes	gross sales of tangible personal property, any products transferred electronically, or taxable services (exc. Marketplace; inc. wholesale and exempt)	
MI	10/1/18	\$100,000	200	Yes	Previous or Current Calendar Year	Yes	gross sales of tangible personal property, any products transferred electronically, or services (inc. Marketplace, wholesale and exempt)	may register at beginning of calendar year after exceeding threshold
MN	10/1/2018; 10/1/2019	\$100,000 (10 sales); eff 10/1/19, \$100,000	100; eff 10/1/19 200	Yes	Prior 12 mos.	Yes	gross retail sales of tangible personal property (inc. Marketplace; exc. wholesale and exempt)	eff 10/1/19, exceptions for remote sellers that use 3PM are eliminated so 3PM collects for all remote sellers
MO	1/1/23	\$100,000	none	No	Prior 12 mos.	Yes	gross sales of tangible personal property (inc. Marketplace, wholesale and exempt)	
MS	9/1/18	\$250,000	none	No	Prior 12 mos.	Yes	gross sales of product and services (exc. Marketplace; inc. wholesale and exempt)	
MT								no state sales tax
NC	11/1/2018; 7/1/24	\$100,000	200; none	Yes	Previous or Current Calendar Year	Yes	gross sales of tangible, services or digital property (inc. Marketplace, wholesale and exempt)	
ND	10/1/18	\$100,000	none	Yes	Previous or Current Calendar Year	Yes	taxable sales of tangible personal property, digital property or taxable services (inc. Marketplace, wholesale and exempt)	
NE	1/1/19	\$100,000	200	Yes	Previous or Current Calendar Year	Yes	gross sales of products and services (inc. Marketplace and exempt; exc. Wholesale)	Legislation effective 4/1/19
NH								no state sales tax
NJ	11/1/18	\$100,000	200	Yes	Previous or Current Calendar Year	Yes	gross sales of tangible personal property, any products transferred electronically, or services (inc. Marketplace, wholesale and exempt)	
NM	7/1/19	\$100,000	none	No	Previous Calendar Year	Yes	gross receipts from sales, leases and licenses of tangible personal property, or sales of licenses or services sourced to New Mexico (Exc. Marketplace, wholesale and exempt)	
NV	11/1/18	\$100,000	200	Yes	Previous or Current Calendar Year	Yes	gross receipts from retail sales (inc. Marketplace and exempt; exc. Wholesale)	
NY	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)	
OH	1/1/18; 8/1/19	\$500,000; \$100,000	none; 200	Yes	Previous or Current Calendar Year	Yes	gross receipts from sales (inc. Marketplace, exempt; exc. Wholesale)	effective 7/18/19, the revenue threshold is reduced to \$100,000 or 200 trans, based on gross receipts for the prior or current calendar year
OK	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 7/1/18)
OR								no state sales tax
PA	7/1/19	\$100,000	none	No	Previous Calendar Year	Yes	taxable sales of tangible personal property; digital property included 4/1/19 (Exc. Marketplace; inc. wholesale and exempt)	
RI	8/17/2017; 7/1/19	\$100,000	200	Yes	Previous or Current Calendar Year	Yes	gross sales of tangible personal property, any software transferred electronically or by load and leave, or taxable services (inc. Marketplace, wholesale and exempt)	
SC	11/1/18	\$100,000	none	No	Previous or Current Calendar Year	Yes	gross proceeds from the sale of property sold on consignment by the taxpayer, (inc. Marketplace, wholesale and exempt)	
SD	11/1/2018; 7/1/23	\$100,000	200; none	Yes	Previous or Current Calendar Year	Yes	gross sales of tangible personal property, any products transferred electronically, or services (inc. Marketplace, wholesale and exempt)	
TN	7/1/19; 10/1/20	\$500,000; \$100,000	none	No	Prior 12 mos.	Yes	gross sales (exc. Marketplace and wholesale; inc. exempt)	
TX	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)	first lookback period is 7/1/18 - 6/30/19
UT	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)	
VA	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)	
VT	7/1/18	\$100,000	200	Yes	Prior 12 mos.	Yes	gross sales of tangible personal property (inc. Marketplace, wholesale and exempt)	
WA	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)	
WI	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)	
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)	
WY	2/1/2019; 7/1/24	\$100,000	200; none	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)	