



# JAMISONMONEYFARMER PC

CERTIFIED PUBLIC ACCOUNTANTS | BUSINESS CONSULTANTS  
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## Sales Tax Economic Nexus by State Updated: January 2, 2019

State	Economic Threshold	Effective Date
AK	N/A	N/A
AL <sup>1</sup>	\$250,000 in sales in the preceding 12 month period	October 1, 2018
AR	N/A	N/A
AZ	N/A	N/A
CA	\$100,000 in sales <u>or</u> 200 transactions in the preceding or current calendar year	April 1, 2019
CO <sup>2</sup>	\$100,000 in sales <u>or</u> 200 transactions in the preceding or current calendar year	December 1, 2018
CT <sup>3</sup>	\$250,000 in sales <u>and</u> 200 transactions in the preceding 12 month period	December 1, 2018
DC	N/A	N/A
DE	N/A	N/A
FL	N/A	N/A
GA <sup>4</sup>	\$250,000 in sales <u>or</u> 200 transactions in the preceding or current calendar year	January 1, 2019
HI	\$100,000 in sales <u>or</u> 200 transactions in the preceding or current calendar year	July 1, 2018
IA	\$100,000 in sales <u>or</u> 200 transactions in the preceding or current calendar year	January 1, 2019
ID	N/A	N/A
IL	\$100,000 in sales <u>or</u> 200 transactions in preceding 12 months	October 1, 2018
IN	\$100,000 in sales <u>or</u> 200 transactions in the preceding or current calendar year	October 1, 2018
KS	N/A	N/A

<sup>1</sup> Alabama marketplace sales in excess of \$250,000 must collect tax on sales made by its 3rd party sellers or comply with reporting and customer notification requirements.

<sup>2</sup> CDOR extended grace period to May 31, 2019 for in-state and out-of-state retailers. Businesses will be granted an automatic waiver until the grace period expires.

<sup>3</sup> Referrers are subject to notice and reporting requirements and may be required to file reports of any person having custody of information related to taxable sales.

<sup>4</sup> If sales of \$100,000 or 200 transactions during the preceding or current calendar year, seller must register and collect\*





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State	Economic Threshold	Effective Date
KY	\$100,000 in sales <u>or</u> 200 transactions in the preceding or current calendar year	July 1 2018
LA <sup>5</sup>	\$100,000 in sales <u>or</u> 200 transactions in the preceding or current calendar year (contingent)	January 1, 2019
MA	\$500,000 in state sales <u>and</u> 100 or more separate transactions within the preceding calendar year	October 1, 2017
MD	\$100,000 in sales <u>or</u> 200 transactions in the preceding or current calendar year	October 1, 2018
ME	\$100,000 in sales <u>or</u> 200 transactions in the preceding or current calendar year	July 1, 2018
MI	\$100,000 in sales <u>or</u> 200 transactions in the preceding calendar year	October 1, 2018
MN	100 transactions <u>or</u> 10 or more transactions shipped to Minnesota that total \$100,000 in a consecutive 12 month period	October 1, 2018
MO	N/A	N/A
MS	\$250,000 in sales in the preceding 12 month period	September 1, 2018
MT	N/A	N/A
NC	\$100,000 in sales <u>or</u> 200 transactions in the preceding or current calendar year	November 1, 2018 <u>or</u> 60 days after the seller meets the threshold, whichever is later
ND	\$100,000 in sales <u>or</u> 200 transactions in the preceding or current calendar year	October 1, 2018 <u>or</u> 60 days after the seller meets the threshold, whichever is later
NE	\$100,000 in sales <u>or</u> 200 transactions in the state in a calendar year	January 1, 2019
NH	N/A	N/A
NJ	\$100,000 in sales <u>or</u> 200 transactions in the preceding or current calendar year	November 1, 2018
NM	N/A	N/A
NV	\$100,000 in sales <u>or</u> 200 transactions in the preceding or current calendar year	November 1, 2018

<sup>5</sup> Seller must adhere to notice and reporting requirements if sales in excess of \$50,000 in the preceding year. Effective July 1, 2017.





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State	Economic Threshold	Effective Date
NY <sup>6</sup>	Cumulative total gross receipts exceed \$300,000 <i>and</i> more than 100 sales of property for the immediately preceding four quarterly periods	N/A
OH	Use of in-state software or gross sales in excess of \$500,000 in the preceding or current calendar year	January 1, 2018
OK <sup>7</sup>	N/A	July 1, 2018
OR	N/A	N/A
PA <sup>8</sup>	N/A	April 1, 2018
RI <sup>9</sup>	N/A	August 17, 2017
SC	\$100,000 in sales in the preceding or current calendar year	November 1, 2018
SD	\$100,000 in sales <i>or</i> 200 transactions in the preceding or current calendar year	November 1, 2018
TN	\$500,000 in sales in the preceding 12 month period	Delayed pending the outcome of a Tennessee court lawsuit challenging the validity of the legislation
TX <sup>10</sup>	N/A	N/A
UT	\$100,000 in sales <i>or</i> 200 transactions in the preceding or current calendar year	January 1, 2019
VA	N/A	N/A
VT <sup>11</sup>	\$100,000 in sales <i>or</i> 200 transactions in the preceding 12 month period	July 1, 2018

<sup>6</sup> No new legislation passed - longstanding subsection of NY nexus law traditionally not enforced - NY issued statement that it is reviewing the decision

<sup>7</sup> If sales of \$10,000 or more during the preceding 12 month period, seller must register and collect *or* comply with the state's notice and reporting requirements.\*

<sup>8</sup> If sales of \$10,000 or more during the preceding 12 month period, seller must register and collect *or* comply with the state's notice and reporting requirements.\*

<sup>9</sup> If sales of \$100,000 *or* 200 transactions in preceding calendar year, seller must register and collect *or* comply with the notice and reporting requirements.\*

<sup>10</sup> Informally circulated draft regulations include a \$500,000 sales threshold in the preceding 12 month period. Regulation would take effect on January 1, 2019, with an enforcement date of October 1, 2019.

<sup>11</sup> Non-collecting sellers must inform customers who made \$500 or more of purchases from non-collecting sellers that sales or use tax is due. Non-collecting sellers are required to file a copy of the notice with the state. Effective July 1, 2017.





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<u>State</u>	<u>Economic Threshold</u>	<u>Effective Date</u>
WA <sup>12</sup>	\$10,000 in sales <u>or</u> 200 transactions in the preceding or current calendar year	October 1, 2018
WI	\$100,000 in sales <u>or</u> 200 transactions in the preceding or current calendar year	October 1, 2018
WV	\$100,000 in sales <u>or</u> 200 transactions during calendar year 2018	January 1, 2019
WY <sup>13</sup>	\$100,000 in sales <u>or</u> 200 transactions in the preceding or current calendar year	February 1, 2019, subject to court approval

<sup>12</sup> If sales of \$10,000 or more during the preceding or current calendar year, seller must register and collect or comply with the state's notice and reporting requirements. Effective January 1, 2018\*

<sup>13</sup> The Wyoming Department of Revenue revised a Sales and Use Tax bulletin dated October 29, 2018 that requires remote and online sellers meeting the state's economic nexus thresholds to register and collect sales tax effective February 1, 2019, subject to court approval. Businesses may voluntarily register to begin the process at any time.

\*Liability of remote sellers, marketplace facilitators, or referrers who had aggregate sales of tangible personal property in a specified state over the state threshold must file an election to collect and remit sales and use taxes or comply with specified notice and reporting requirements. A remote seller, a marketplace facilitator, or a referrer who makes an election to collect and remit the tax must obtain a permit to do so. Those who do not submit an election to collect and remit sales and use taxes will be deemed to have elected to comply with the notice and reporting requirements.