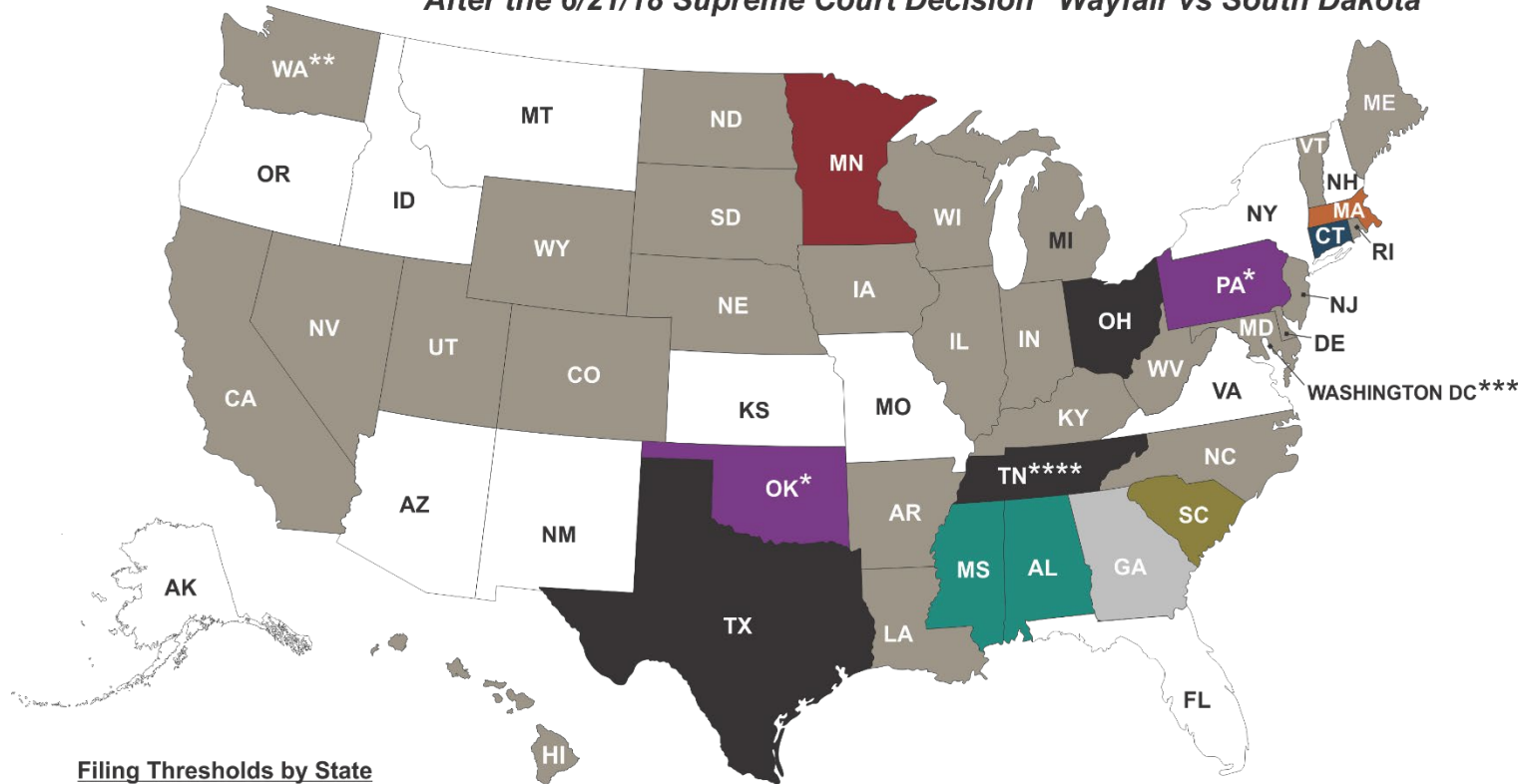


This list is for general guidance only and is subject to change. In addition to these economic nexus thresholds for remote sellers, states may tax remote sales as affiliate nexus, click-through nexus, cookie nexus, tax on marketplace, and non-collecting seller use tax reporting thresholds. Contact your tax advisor for advice related to your business sales. **Last updated January 9, 2019**

Economic Nexus by State

After the 6/21/18 Supreme Court Decision "Wayfair vs South Dakota"



Filing Thresholds by State

- \$10,000
- \$100,000
- \$100,000 OR 100 separate transactions
- \$100,000 OR 200 separate transactions
- \$250,000
- \$250,000 OR 200 separate sales
- \$250,000 AND 200 separate sales
- \$500,000
- \$500,000 AND 100 separate transactions

* In effect prior to the Wayfair decision
 ** Also has other thresholds that apply
 *** Enforcement depends on adoption of emergency rule
 **** Effective if legal challenge is dismissed



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State	Sales Threshold	Transactions Threshold	Effective Date	Notes
Alabama	\$250,000	In previous calendar year's sales	Oct 1, 2018	
Alaska				
Arizona				
Arkansas				
California	\$100,000	OR 200 separate transactions in previous or current calendar year	Apr 1, 2019	
Colorado	\$100,000	OR 200 separate transactions in previous or current calendar year	Dec 1, 2018	
Connecticut	\$250,000	AND 200 separate transactions 12-month period ending on September 30 th immediately preceding the monthly or quarterly period a person's liability for sales tax is determined	Dec 1, 2018	
Delaware				
Florida				
Georgia	\$250,000	OR 200 separate transactions in previous or current calendar year	Jan 1, 2019	
Hawaii	\$100,000	OR 200 separate transactions in preceding or current calendar year	Jul 1, 2018	
Idaho				
Illinois	\$100,000	OR 200 separate transactions in preceding 12 months	Oct 1, 2018	
Indiana	\$100,000	OR 200 separate transactions in previous or current calendar year	Oct 1, 2018	
Iowa	\$100,000	OR 200 separate transactions in preceding or current calendar year	Jan 1, 2019	
Kansas				
Kentucky	\$100,000	OR 200 separate transactions in previous or current calendar year	Oct 1, 2018	
Louisiana	\$100,000	OR 200 separate transactions in previous or current calendar year	TBD in 2019. Original effective date was Jan 1, 2019	
Maine	\$100,000	OR 200 separate transactions in previous or current calendar year	Jul 1, 2018	
Maryland	\$100,000	OR 200 separate transactions in previous or current calendar year	Oct 1, 2018	
Massachusetts	\$500,000	AND 100 separate transactions in previous calendar year	Oct 1, 2017	
Michigan	\$100,000	OR 200 separate transactions in previous calendar year	Oct 1, 2018	
Minnesota	\$100,000	OR 100 separate transactions in previous 12 months	Oct 1, 2018	
Mississippi	\$250,000	In previous 12 months	Sept 1, 2018	
Missouri				
Montana				
Nebraska	\$100,000	OR 200 separate transactions in previous or current calendar year	Jan 1, 2019	
Nevada	\$100,000	OR 200 separate transactions in previous or current calendar year	Oct 1, 2018	



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State	Sales Threshold	Transactions Threshold	Effective Date	Notes
New Hampshire				
New Jersey	\$100,000	OR 200 separate transactions in previous or current calendar year	Nov 1, 2018	
New Mexico				
New York				
North Carolina	\$100,000	OR 200 separate transactions in previous or current calendar year	Nov 1, 2018	
North Dakota	\$100,000	OR 200 separate transactions into the state	Oct 1, 2018	
Ohio	\$500,000		Jan 1, 2018	
Oklahoma	\$10,000	Previous 12 months	Jul 1, 2018	*
Oregon				
Pennsylvania	\$10,000	In previous calendar year	Jul 1, 2019	*
Rhode Island	\$100,000	OR 200 separate transactions in previous or current calendar year	Aug 17, 2017	*
South Carolina	\$100,000	In previous or current calendar year	Nov 1, 2018	
South Dakota	\$100,000	OR 200 separate transactions in previous or current calendar year	Nov 1, 2018	
Tennessee	\$500,000	Previous 12 months	July 1, 2017	****
Texas	\$500,000	In preceding 12 calendar months	Oct 1, 2019	
Utah	\$100,000	OR 200 separate transactions in previous or current calendar year	Jan 1, 2019	
Vermont	\$100,000	OR 200 separate transactions into the state	Jul 1, 2018	
Virginia				
Washington	\$100,000	OR 200 separate transactions in previous or current calendar year	Oct 1, 2018	**
West Virginia	\$100,000	OR 200 separate transactions	Jan 1, 2019	
Wisconsin	\$100,000	OR 200 separate transactions in previous or current calendar year	Oct 1, 2018	
Wyoming	\$100,000	or 200 separate transactions into the state	Feb 1, 2019	
Washington, D.C.	\$100,000	OR 200 separate transactions	Jan 1, 2019	***

- * In effect prior to the Wayfair decision
- ** Also has other thresholds that apply that different from the Wayfair ruling
- *** Enforcement depends on adoption of emergency rule
- **** Effective if legal challenge is dismissed