



State Nexus Statutes Guide

Alabama

Effective Date: October 1, 2018

Threshold: \$250,000 + specified activities

Measurement Date: Previous calendar year

Includable Sales: Retail sales; Marketplace sales included towards the threshold for individual sellers

When Threshold Exceeded, Registration Required: Next transaction

Alaska (city of Nome only)

Effective Date: September 1, 2019

Threshold: \$100,000 and 100 transactions

Measurement Date: Previous or current calendar year

Includable Sales: Gross sales

When Threshold Exceeded, Registration Required: Next transaction

Arizona

Effective Date: October 1, 2019

Threshold: \$200,000 in 2019; \$150,000 in 2020; and \$100,000 in 2021 and thereafter

Measurement Date: Previous or current calendar year

Includable Sales: Gross sales; Marketplace sales excluded from the threshold for individual sellers

When Threshold Exceeded, Registration Required: The seller must obtain a TPT license once the threshold is met and begin remitting the tax on the first day of the month that starts at least thirty days after the threshold is met for the remaining of the current year and the next calendar year.

Arkansas

Effective Date: July 1, 2019

Threshold: \$100,000 or 200 or more separate transaction

Measurement Date: Previous or current calendar year

Includable Sales: Taxable sales; Marketplace sales excluded from the threshold for individual sellers

When Threshold Exceeded, Registration Required: Next transaction (state doesn't specify)

California

Effective Date: April 1, 2019

Threshold: \$500,000

Measurement Date: Preceding or current calendar year

Includable Sales: Gross sales; Marketplace sales included from the threshold for individual sellers

When Threshold Exceeded, Registration Required: The day you exceed the threshold

Colorado

Effective Date: Grace period through May 31, 2019

Threshold: \$100,000

Measurement Date: Previous or current calendar year

Includable Sales: Retail sales; Marketplace sales excluded towards the threshold for individual sellers

When Threshold Exceeded, Registration Required: The first day of the month after the ninetieth day the retailer made retail sales in the current calendar year that exceed \$100,000

Connecticut

Effective Date: December 1, 2018

Threshold: \$250,000 and 200 transactions
\$100,000 and 200 transactions – applicable to sales on or after July 1, 2019

Measurement Date: Previous or current calendar year

Includable Sales: Gross sales; Marketplace sales included towards the threshold for individual sellers

When Threshold Exceeded, Registration Required: Next transaction (state doesn't specify)

Delaware - N/A (No Sales Tax)

District of Columbia

Effective Date: January 1, 2019

Threshold: \$100,000 or 200 or more separate retail sales

Measurement Date: Previous or current calendar year

Includable Sales: Retail sales; Marketplace sales included towards the threshold for individual sellers

When Threshold Exceeded, Registration Required: Next transaction (not specified by District)

Florida*

Effective Date: Proposed, effective July 1, 2019

Threshold: \$100,000 or 200 or more separate transactions

**See proposed legislation*

Georgia

Effective Date: January 1, 2019; January 1, 2020

Threshold: \$250,000 or 200 or more sales (effective January 1, 2019 through January 1, 2020) \$100,000 or 200 or more sales

Measurement Date: Previous or current calendar year

Includable Sales: Retail sales, including taxable and exempt

When Threshold Exceeded, Registration Required: Next transaction (state doesn't specify)

Hawaii

Effective Date: July 1, 2018 and applies to taxable years beginning after December 1, 2017

Threshold: \$100,000 or more or 200 or more separate transactions

Measurement Date: Current or immediately preceding calendar year

Includable Sales: Gross sales

When Threshold Exceeded, Registration Required: The first filing deadline is based on when the threshold was first met

Idaho

Effective Date: June 1, 2019

Threshold: \$100,000

Measurement Date: Previous or current calendar year

Includable Sales: Gross sales; Marketplace sales included towards the threshold for individual sellers

When Threshold Exceeded, Registration Required: Next transaction (state doesn't specify)

Illinois

Effective Date: October 1, 2018

Threshold: \$100,000 or more or 200 or more separate transactions

Measurement Date: Preceding 12-month period

Includable Sales: Retail sales; Marketplace sales excluded towards the threshold for individual sellers

When Threshold Exceeded, Registration Required: The retailer shall determine on a quarterly basis whether they meet the criteria for the preceding 12-month period

Indiana

Effective Date: October 1, 2018

Threshold: \$100,000 or 200 or more separate transactions

Measurement Date: The calendar year in which the retail transaction is made or for the calendar year preceding the calendar year in which the retail transaction is made.

Includable Sales: Gross sales; Marketplace sales excluded towards the threshold for individual sellers

When Threshold Exceeded, Registration Required: Immediately upon reaching the threshold

Iowa

Effective Date: January 1, 2019

Threshold: \$100,000 or 200 or more separate transactions; \$100,000 – July 1, 2019

Measurement Date: Current or immediately preceding calendar year

Includable Sales: Gross sales; Marketplace sales excluded towards the threshold for individual sellers

When Threshold Exceeded, Registration Required: Next transaction (state doesn't specify)

Kansas

Effective Date: October 1, 2019

Threshold: No thresholds

*The Kansas AG has determined that the Kansas Department of Revenue didn't have the authority to impose the 'no threshold' remote seller policy through the notice it released this August.

Louisiana

Effective Date: TBD with 30 days notice; effective date will be no later than July 1, 2020

Threshold: \$100,000 or 200 or more separate transactions

Measurement Date: Previous or current calendar year

Includable Sales: Gross sales

When Threshold Exceeded, Registration Required: Remote seller should submit the Form R-1031A within thirty days of surpassing either of the thresholds. Assuming the application is approved, the remote seller should commence collection of sales and use tax on sales for delivery into Louisiana no later than ninety days from the date the remote seller surpassed either of the thresholds.

Maine

Effective Date: July 1, 2018

Threshold: \$100,000 or more or 200 or more separate transactions

Measurement Date: Previous or current calendar year

Includable Sales: Gross sales; Marketplace sales excluded from the threshold for individual sellers and don't include marketplace sales on return if reported by marketplace

When Threshold Exceeded, Registration Required: Next transaction

Maryland

Effective Date: October 1, 2018

Threshold: \$100,000 or 200 or more separate transactions

Measurement Date: Previous or current calendar year

Includable Sales: Gross sales; Marketplace sales included towards the threshold for individual sellers

When Threshold Exceeded, Registration Required: Next transaction (state doesn't specify)

Massachusetts

Effective Date: October 1, 2017; October 1, 2019

Threshold: \$500,000 and 100 or more transactions; \$100,000

Measurement Date: For the period beginning October 1, 2017 through December 31, 2017, if during the preceding 12 months. For each calendar year beginning with 2018, if during the preceding calendar year.

Includable Sales: Gross sales; Marketplace sales excluded towards the threshold for individual sellers if the marketplace facilitator is collecting

When Threshold Exceeded, Registration Required: Next transaction

Michigan

Effective Date: October 1, 2018
Threshold: \$100,000 or 200 or more separate transactions
Measurement Date: Previous calendar year
Includable Sales: Gross sales
When Threshold Exceeded, Registration Required: Next transaction

Minnesota

Effective Date: October 1, 2018; October 1, 2019
Threshold: \$100,000 *and* 10 sales or 100 transactions; \$100,000 or 200 or more retail sales
Measurement Date: The 12-month period ending on the last day of the most recently completed calendar quarter
Includable Sales: Retail sales; Marketplace sales included towards the threshold for individual sellers
When Threshold Exceeded, Registration Required: On the first taxable retail sale into Minnesota that occurs no later than 60 days after you exceed the Small Seller Exception

Mississippi

Effective Date: September 1, 2018
Threshold: More than \$250,000
Measurement Date: Prior 12-month period
Includable Sales: Gross sales
When Threshold Exceeded, Registration Required: Next transaction

Missouri*

Effective Date: Proposed, effective October 1, 2019
Threshold: Proposed \$100,000 or 200 or more separate transactions
**See proposed legislation*

Montana - N/A (No Sales Tax)

Nebraska

Effective Date: January 1, 2019
Threshold: \$100,000 or 200 or more separate transactions
Measurement Date: Current calendar year
Includable Sales: Gross sales; Marketplace sales included towards the threshold for individual sellers
When Threshold Exceeded, Registration Required: Next transaction

Nevada

Effective Date: November 1, 2018
Threshold: \$100,000 or 200 or more separate transactions
Measurement Date: Previous or current calendar year
Includable Sales: Retail Sales
When Threshold Exceeded, Registration Required: By the first day of the calendar month that begins at least 30 calendar days after they hit the threshold

New Hampshire - N/A (No Sales Tax)

New Jersey

Effective Date: November 1, 2018
Threshold: \$100,000 or 200 or more separate transactions
Measurement Date: Previous or current calendar year
Includable Sales: Retail sales; Marketplace sales included towards the threshold for individual sellers
When Threshold Exceeded, Registration Required: Next transaction (state doesn't specify)

New Mexico

Effective Date: July 1, 20189
Threshold: \$100,000
Measurement Date: Preceding calendar year
Includable Sales: Taxable sales; Marketplace sales excluded towards the threshold for individual sellers
When Threshold Exceeded, Registration Required: Next transaction (state doesn't specify)

New York

Effective Date: June 21, 2018, the date of the Wayfair decision
Threshold: \$500,000 in sales of tangible personal property and more than 100 sales
Measurement Date: Immediately preceding four sales tax quarters
Includable Sales: Gross sales; Marketplace sales included towards the threshold for individual sellers
When Threshold Exceeded, Registration Required: Next transaction

North Carolina

Effective Date: November 1, 2018
Threshold: \$100,000 or 200 or more separate transactions
Measurement Date: Previous or current calendar year
Includable Sales: Gross sales
When Threshold Exceeded, Registration Required: 60 days after a remote seller meets the threshold

North Dakota

Effective Date: October 1, 2018
Threshold: \$100,000
Measurement Date: Previous or current calendar year
Includable Sales: Taxable sales
When Threshold Exceeded, Registration Required: 60 days after a remote seller meets the threshold

Ohio**Effective Date:** January 1, 2018; August 1, 2019**Threshold:** \$500,000; \$100,000 or 200 or more separate transactions**Measurement Date:** Previous or current calendar year**Includable Sales:** Gross sales; Marketplace sales included towards the threshold for individual sellers**When Threshold Exceeded, Registration Required:** Next transaction (state doesn't specify); **Marketplace facilitators:** 1st of month following at least 30 days after meeting threshold; marketplace sellers next transaction (not specified) The first filing deadline is based on when the threshold was first met**Oklahoma****Effective Date:** November 1, 2019**Threshold:** \$100,000 in aggregate sales of TPP**Measurement Date:** Preceding or current calendar year**Includable Sales:** Taxable sales; Marketplace sales included towards the threshold for individual sellers**When Threshold Exceeded, Registration Required:** The first calendar month following the month when the threshold is met**Oregon - N/A (No Sales Tax)****Pennsylvania****Effective Date:** April 1, 2018 for collection or notice and reporting option; July 1, 2019**Threshold:** \$10,000 or comply with the notice and reporting requirements; \$100,000**Measurement Date:** Previous 12-month period; Prior calendar year and then starting in the 2nd quarter – collection period 7/1/19 through 3/31/20 using CY 2018; and then collection period 4/1/20-3/31/21 using calendar year 2019**Includable Sales:** Taxable sales; Gross sales on all channels including taxable, exempt and marketplace sales**When Threshold Exceeded, Registration Required:** On or before June 1 of each calendar year; Next transaction (state hasn't specified)**Rhode Island****Effective Date:** August 17, 2017 – register or comply with notice (through June 30, 2019); July 1, 2019 – mandatory registration**Threshold:** \$100,000 or 200 or more separate transactions**Measurement Date:** Immediately preceding calendar year**Includable Sales:** Taxable sales; Marketplace sales excluded towards the threshold for individual sellers**When Threshold Exceeded, Registration Required:** Next transaction (state doesn't specify)**South Carolina****Effective Date:** November 1, 2018**Threshold:** \$100,000**Measurement Date:** Previous or current calendar year**Includable Sales:** Gross sales; Marketplace sales included towards the threshold for individual sellers**When Threshold Exceeded, Registration Required:** The first day of the second calendar month after economic nexus is established.**South Dakota****Effective Date:** November 1, 2019**Threshold:** \$100,000 or 200 or more separate transactions**Measurement Date:** Previous or current calendar year**Includable Sales:** Gross sales; Marketplace sales included towards the threshold for individual sellers**When Threshold Exceeded, Registration Required:** Next transaction**Tennessee****Effective Date:** October 1, 2019**Threshold:** \$500,000**Measurement Date:** Previous 12 month period**Includable Sales:** Retail sales**When Threshold Exceeded, Registration Required:** The first day of the third month following the month in which the dealer met the threshold, but no earlier than July 1, 2017**Texas****Effective Date:** October 1, 2019**Threshold:** \$500,000**Measurement Date:** Preceding twelve calendar months**Includable Sales:** Gross revenue: including taxable, nontaxable, and tax-exempt sales; Marketplace sales excluded from the threshold for individual sellers if the marketplace facilitator is collecting**When Threshold Exceeded, Registration Required:** The first day of the fourth month after the month in which the seller exceeded the safe harbor threshold**Utah****Effective Date:** January 1, 2019**Threshold:** \$100,000 or 200 or more separate transactions**Measurement Date:** Previous or current calendar year**Includable Sales:** Taxable sales; Marketplace sales excluded from the threshold for individual sellers**When Threshold Exceeded, Registration Required:** Next transaction (state doesn't specify)

Vermont**Effective Date:** July 1, 2018**Threshold:** \$100,000 or 200 or more separate transactions**Measurement Date:** 12-month period preceding**Includable Sales:** Gross sales; Marketplace sales included towards the threshold for individual sellers**When Threshold Exceeded, Registration Required:** Next transaction (state doesn't specify)**Virginia****Effective Date:** July 1, 2019**Threshold:** \$100,000 or 200 or more separate transactions**Measurement Date:** Previous or current calendar year**Includable Sales:** Retail sales; Marketplace sales excluded towards the threshold for individual sellers**When Threshold Exceeded, Registration Required:** Next transaction (state doesn't specify)**Washington****Effective Date:** January 1, 2018 for collection or notice and reporting option; October 1, 2018**Threshold:** \$10,000 or comply with the notice and reporting requirements; \$100,000 in annual gross retail sales**Measurement Date:** Current or preceding calendar year; Current or preceding calendar year**Includable Sales:** Retail sales; Retail sales - Marketplace sales included towards the threshold for individual sellers**When Threshold Exceeded, Registration Required:** The first day of the month that starts at least 30 days after you meet the threshold; The first day of the month that starts at least 30 days after you meet the threshold**West Virginia****Effective Date:** August 17, 2017 – register or comply with notice (through June 30, 2019); July 1, 2019 – mandatory registration**Threshold:** \$100,000 or 200 or more separate transactions**Measurement Date:** Immediately preceding calendar year**Includable Sales:** Taxable sales; Marketplace sales excluded towards the threshold for individual sellers**When Threshold Exceeded, Registration Required:** Next transaction (state doesn't specify)**Wisconsin****Effective Date:** October 1, 2018**Threshold:** \$100,000 or 200 or more separate transactions**Measurement Date:** Previous or current calendar year**Includable Sales:** Gross sales; Marketplace sales included towards the threshold for individual sellers – but if all sales are made through a marketplace that is collecting, the individual seller is not required to register**When Threshold Exceeded, Registration Required:** Next transaction**Wyoming****Effective Date:** February 1, 2019**Threshold:** \$100,000 or 200 or more separate transactions**Measurement Date:** Previous or current calendar year**Includable Sales:** Gross sales**When Threshold Exceeded, Registration Required:** Next transaction**Connect with us:**

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