

SALES & USE TAX ECONOMIC NEXUS RULES FOR REMOTE SELLERS:

States' Response to the *South Dakota v. Wayfair* Supreme Court Decision on June 21, 2018

This chart summarizes thresholds and administrative enforcement dates for each state. States in gray either (i) do not impose sales/use tax, or (ii) have not publicly announced if or when they will enforce economic nexus.

State	Sales	and/or	Transactions	Enforcement Date
Alabama	\$250,000	and	fn. 1	10/1/2018
Alaska				
Arizona				
Arkansas	\$100,000	or	200	7/1/2019
California	\$500,000	-	-	4/1/2019
Colorado	\$100,000	or	200	6/1/2019
Connecticut	\$250,000	and	200	12/1/2018
Delaware				
District of Columbia	\$100,000	or	200	1/1/2019
Florida				
Georgia	\$250,000 (fn. 2)	or	200	1/1/2019
Hawaii	\$100,000	or	200	7/1/2018
Idaho	\$100,000	-	-	6/1/2019
Illinois	\$100,000	or	200	10/1/2018
Indiana	\$100,000	or	200	10/1/2018
Iowa	\$100,000	or	200 (fn. 5)	1/1/2019
Kansas				
Kentucky	\$100,000	or	200	10/1/2018
Louisiana	\$100,000	or	200	1/1/2019
Maine	\$100,000	or	200	7/1/2018
Maryland	\$100,000	or	200	10/1/2018
Massachusetts	\$500,000	and	100	10/1/2017
Michigan	\$100,000	or	200	10/1/2018
Minnesota	\$100,000	or	100	10/1/2018
Mississippi	\$250,000	and	fn. 1	9/1/2018
Missouri				
Montana				
Nebraska	\$100,000	or	200	1/1/2019
Nevada	\$100,000	or	200	11/1/2018
New Hampshire				

State	Sales	and/or	Transactions	Enforcement Date
New Jersey	\$100,000	or	200	11/1/2018
New Mexico	\$100,000	-	-	7/1/2019
New York	\$300,000	and	100	6/21/2018
North Carolina	\$100,000	or	200	11/1/2018
North Dakota	\$100,000	or	200 (fn. 3)	10/1/2018
Ohio	\$500,000	and	fn. 1	1/1/2018
Oklahoma	\$10,000 (fn. 6)	-	-	7/1/2018
Oregon				
Pennsylvania	\$100,000	-	-	7/1/2019
Rhode Island	\$100,000	or	200	8/17/2017
South Carolina	\$100,000	-	-	11/1/2018
South Dakota	\$100,000	or	200	11/1/2018
Tennessee	\$500,000	-	-	7/1/2019
Texas	\$500,000	-	-	10/1/2019
Utah	\$100,000	or	200	1/1/2019
Vermont	\$100,000	or	200	7/1/2018
Virginia	\$100,000	or	200	7/1/2019
Washington	\$100,000	or	200 (fn. 4)	10/1/2018
West Virginia	\$100,000	or	200	1/1/2019
Wisconsin	\$100,000	or	200	10/1/2018
Wyoming	\$100,000	or	200	2/1/2019

fn. 1: State has not adopted a quantitative transaction threshold but, instead, requires an additional connection, such as "cookie" nexus or "regular, systematic, and continuous solicitation."

fn. 2: Effective 1/1/2020, GA sales threshold is lowered to \$100,000.

fn. 3: Effective 1/1/2019, ND eliminated the 200 transactions threshold.

fn. 4: Effective 3/14/2019, WA eliminated the 200 transactions threshold.

fn. 5: Effective 7/1/2019, IA eliminated the 200 transactions threshold.

fn. 6: Effective 11/1/2019, OK increased its sales threshold to \$100,000.

*The administrative enforcement date is for sales/use tax collection only for remote sellers, and it does not take into account any use tax notice/reporting requirements. Further, this chart assumes the remote seller will collect/remit sales/use tax, rather than elect to comply with notice/reporting requirements, if that is an option.

This information is current as of May 23, 2019.



BDO'S SIX-STEP APPROACH TO SALES/USE TAX COMPLIANCE IN THE WAKE OF WAYFAIR



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