

South Dakota v. Wayfair Sales Tax Nexus Impact
 State Sales Tax Economic Nexus Standards (updated August 6, 2019)

State	Established Economic Nexus Threshold	Effective Date	Sales Threshold (Prior and/or Current Year)	Transaction Threshold (Prior and/or Current Year)	Includable Sales+
Alabama	Yes	10/1/2018	\$250,000	N/A	Retail/Marketplace
Alaska	No	N/A	N/A	N/A	
Arizona	Yes	9/30/2019	\$200,000 in 2019 \$150,000 in 2020 \$100,000 in 2021 and forward	N/A	Gross
Arkansas	Yes	7/1/2019	\$100,000	200	Gross
California	Yes	4/1/2019	\$500,000	N/A	Gross/Marketplace
Colorado	Yes	12/1/2018 6/1/2019	\$100,000 \$100,000	200 N/A	Retail
Connecticut	Yes	12/1/2018 7/1/2019	\$250,000 \$100,000	And 200	Gross/Marketplace
Delaware	No	N/A	N/A	N/A	
District of Columbia	Yes	1/1/2019	\$100,000	200	Retail/Marketplace
Florida	No	N/A	N/A	N/A	
Georgia	Yes	1/1/2019 1/1/2020	\$250,000 \$100,000	200	Retail - taxable and exempt
Hawaii	Yes	7/1/2018	\$100,000	200	Gross
Idaho	Yes	6/1/2019	\$100,000	N/A	Gross/Marketplace
Illinois	Yes	10/1/2018	\$100,000	200	Retail
Indiana	Yes	10/1/2018	\$100,000	200	Gross
Iowa	Yes	1/1/2019	\$100,000	200 N/A effective 7/1/19	Gross
Kansas	Yes	10/1/2019	No threshold	No threshold	Retail
Kentucky	Yes	7/1/2018	\$100,000	200	Retail - taxable and exempt/ Marketplace
Louisiana	Yes	1/1/2019	\$100,000	200	Gross
Maine	Yes	7/1/2018	\$100,000	200	Gross
Maryland	Yes	7/1/2018	\$100,000	200	Gross
Massachusetts	Yes	- 10/1/2019	\$500,000 \$100,000	And 100 N/A	Gross
Michigan	Yes	10/1/2018	\$100,000	200	Gross
Minnesota	Yes	10/1/2018 10/1/2019	\$100,000 \$100,000	100 200	Retail/Marketplace
Mississippi	Yes	9/1/2018	\$250,000	N/A	Gross
Missouri	Proposed	10/1/2019	\$100,000	200	
Montana	No	N/A	N/A	N/A	
Nebraska	Yes	1/1/2019	\$100,000	200	Gross/Marketplace
Nevada	Yes	10/1/2018	\$100,000	200	Retail
New Hampshire	No	N/A	N/A	N/A	
New Jersey	Yes	11/1/2018	\$100,000	200	Retail/Marketplace
New Mexico	Yes	7/1/2019	\$100,000	N/A	Taxable
New York	Yes	1/1/2019 6/1/2019	\$300,000 \$500,000	And 300 And 100	Gross/Marketplace
North Carolina	Yes	11/1/2018	\$100,000	200	Gross
North Dakota	Yes	1/1/2019	\$100,000	N/A	Taxable

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Ohio	Yes	1/1/2018 8/1/2019	\$500,000 \$100,000	N/A 200	Gross
Oklahoma	Yes	7/1/2018 11/1/2019	\$10,000 \$100,000	N/A	Taxable/Marketplace
Oregon	No	N/A	N/A	N/A	
Pennsylvania	Yes	3/1/2018 7/1/2019	\$10,000 \$100,000	N/A	Taxable Gross/Marketplace
Rhode Island	Yes	8/17/2017	\$100,000	200	Taxable
South Carolina	Yes	11/1/2018	\$100,000	N/A	Gross/Marketplace
South Dakota	Yes	11/1/2018	\$100,000	200	Gross/Marketplace
Tennessee	Yes	7/1/2017	\$500,000	N/A	Retail
Texas	Yes	10/1/2019	\$500,000	N/A	Gross
Utah	Yes	1/1/2019	\$100,000	200	Taxable
Vermont	Yes	7/1/2018	\$100,000	200	Gross/Marketplace
Virginia	Yes	7/1/2019	\$100,000	200	Retail
Washington - Threshold 1*	Yes	10/1/2018	\$100,000	200	Retail/Marketplace
Washington - Threshold 2*	Yes	1/1/2018	\$10,000	N/A	Retail
West Virginia	Yes	1/1/2019	\$100,000	200	Gross/Marketplace
Wisconsin	Yes	10/1/2018	\$100,000	200	Gross/Marketplace
Wyoming	Yes	7/1/2017	\$100,000	200	Gross

Footnotes:

*Washington - "Threshold One" only applies to remote sellers and includes remote sellers whose Washington sales are made through a marketplace facilitator.

"Threshold Two" applies to remote sellers **AND** marketplace facilitators.

#NAME?

Gross - includes resale

Retail - doesn't include resale

