

## Nexus Tools from Cherry Bekaert's Sales Tax Team

cbh.com | [SalesTax@cbh.com](mailto:SalesTax@cbh.com)

Economic Nexus Requirements by State			
State	Sales Threshold	Transaction Threshold	Effective Date
<b>Alabama</b>	\$250,000		10/1/2018
<b>Alaska</b> (local jurisdictions only)	\$100,000	200	Check with jurisdictions
<b>Arizona</b>	\$100,000 (as of 1/1/2021) \$200,000 in 2019; \$150,000 in 2020		10/1/2019
<b>Arkansas</b>	\$100,000	200	7/1/2019
<b>California</b>	\$500,000		4/1/2019
<b>Colorado</b>	\$100,000		12/1/2018
<b>Connecticut</b>	\$100,000 (as of 7/1/2019) (previously \$250,000 and 200 transactions)	And 200	12/1/2018
<b>Florida</b>	\$100,000		7/1/2021
<b>Georgia</b>	\$100,000 (as of 1/1/2020) (Previously \$250,000 or 200 transactions)	200	1/1/2019
<b>Hawaii</b>	\$100,000	200	7/1/2018
<b>Idaho</b>	\$100,000		6/1/2019
<b>Illinois</b>	\$100,000	200	10/1/2018
<b>Indiana</b>	\$100,000	200	10/1/2018
<b>Iowa</b>	\$100,000 (as of 7/1/2019) (previously \$100,000 or 200 transactions)		1/1/2019
<b>Kansas</b>	\$100,000 (as of 7/1/2021)		10/1/2019
<b>Kentucky</b>	\$100,000	200	10/1/2018
<b>Louisiana</b>	\$100,000	200	7/1/2020
<b>Maine</b>	\$100,000	200 (removed as of 1/1/2022)	7/1/2018
<b>Massachusetts</b>	\$100,000 (as of 10/1/19) (previously \$500,000 and 100 transactions)		10/1/2017
<b>Maryland</b>	\$100,000	200	10/1/2018
<b>Michigan</b>	\$100,000	200	10/1/2018
<b>Minnesota</b>	\$100,000 (as of 10/1/2019) (previously \$100,000 or 100 transactions)	200	10/1/2018
<b>Mississippi</b>	\$250,000		9/1/2018
<b>Nebraska</b>	\$100,000	200	4/1/2019
<b>Nevada</b>	\$100,000	200	10/1/2018

*Disclaimer: This is for informational purposes only and is current as of 10/1/2021. The information is based on the best available information and is not guaranteed or endorsed by Cherry Bekaert LLP.*

## Nexus Tools from Cherry Bekaert's Sales Tax Team

cbh.com | [SalesTax@cbh.com](mailto:SalesTax@cbh.com)

Economic Nexus Requirements by State			
State	Sales Threshold	Transaction Threshold	Effective Date
<b>New Jersey</b>	\$100,000	200	11/1/2018
<b>New Mexico</b>	\$100,000		7/1/2019
<b>New York</b>	\$500,000	And 100	6/21/2018
<b>North Carolina</b>	\$100,000	200	11/1/2018
<b>North Dakota</b>	\$100,000 (as of 1/1/2019) (previously \$100,000 or 200 transactions)		10/1/2018
<b>Ohio</b>	\$100,000	200	8/1/2019
<b>Oklahoma</b>	\$100,000		11/1/2019
<b>Pennsylvania</b>	\$100,000		7/1/2019
<b>Puerto Rico</b>	\$50,000	200	6/28/2018
<b>Rhode Island</b>	\$100,000	200	7/1/2019
<b>South Carolina</b>	\$100,000		11/1/2018
<b>South Dakota</b>	\$100,000	200	11/1/2018
<b>Tennessee</b>	\$100,000 (as of 10/1/2020) (previously \$500,000)		10/1/2019
<b>Texas</b>	\$500,000		10/1/2019
<b>Utah</b>	\$100,000	200	1/1/2019
<b>Vermont</b>	\$100,000	200	7/1/2018
<b>Virginia</b>	\$100,000	200	7/1/2019
<b>Washington</b>	\$100,000 (as of 3/14/2019) (previously \$100,000 or 200 transactions)		10/1/2018
<b>Washington, D.C.</b>	\$100,000	200	1/1/2019
<b>West Virginia</b>	\$100,000	200	1/1/2019
<b>Wisconsin</b>	\$100,000	(transaction threshold of 200 removed 2/20/2021)	10/1/2018
<b>Wyoming</b>	\$100,000	200	2/1/2019

*Disclaimer: This is for informational purposes only and is current as of 10/1/2021. The information is based on the best available information and is not guaranteed or endorsed by Cherry Bekaert LLP.*