

Tax Tools from our eCommerce Sales & Use Tax Team

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Economic Nexus Requirements by State			
State	Sales Threshold	Transaction Threshold	Effective Date
Alabama	\$250,000		10/1/2018
Arizona	\$200,000 \$150,000 in 2020; \$100,000 in 2021		10/1/2019
Arkansas	\$100,000	200	7/1/2019
California	\$500,000		4/1/2019
Colorado	\$100,000		12/1/2018
Connecticut	\$100,000	And 200	7/1/2019
Georgia	\$250,000 \$100,000 effective 1/1/2020	200	1/1/2019
Hawaii	\$100,000	200	7/1/2018
Idaho	\$100,000		6/1/2019
Illinois	\$100,000	200	10/1/2018
Indiana	\$100,000	200	10/1/2018
Iowa	\$100,000		1/1/2019
Kansas			10/1/2019
Kentucky	\$100,000	200	10/1/2018
Louisiana	\$100,000	200	Delayed
Maine	\$100,000	200	7/1/2018
Massachusetts	\$500,000	And 100	10/1/2017
Maryland	\$100,000	200	10/1/2018
Michigan	\$100,000	200	10/1/2018
Minnesota	\$100,000	200	10/1/2018
Mississippi	\$250,000		9/1/2018
Nebraska	\$100,000	200	4/1/2019
Nevada	\$100,000	200	10/1/2018
New Jersey	\$100,000	200	11/1/2018

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Economic Nexus Requirements by State			
State	Sales Threshold	Transaction Threshold	Effective Date
New Mexico	\$100,000		7/1/2019
New York	\$500,000	And 100	6/21/2018
North Carolina	\$100,000	200	3/20/2019
North Dakota	\$100,000		10/1/2018
Ohio	\$100,000	200	8/1/2019
Oklahoma	\$100,000		11/1/2019
Pennsylvania	\$100,000		7/1/2019
Puerto Rico	\$100,000	200	6/28/2018
Rhode Island	\$100,000	200	7/1/2019
South Carolina	\$100,000		11/1/2018
South Dakota	\$100,000	200	11/1/2018
Tennessee	\$500,000		10/1/2019
Texas	\$500,000		10/1/2019
Utah	\$100,000	200	1/1/2019
Vermont	\$100,000	200	7/1/2018
Virginia	\$100,000	200	7/1/2019
Washington	\$100,000		10/1/2018
Washington, D.C.	\$100,000	200	1/1/2019
West Virginia	\$100,000	200	1/1/2019
Wisconsin	\$100,000	200	10/1/2018
Wyoming	\$100,000	200	2/1/2019

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Marketplace Facilitators by State

State	Sales Threshold	Transaction Threshold	Effective Date
Alabama*	\$250,000		1/1/2019
Arizona	\$100,000		10/1/2019
Arkansas*	\$100,000	200	7/1/2019
California	\$500,000		10/1/2019
Colorado	\$100,000		10/1/2019
Connecticut*	\$250,000	And 200	12/1/2018
Hawaii			1/1/2020
Idaho*	\$100,000		6/1/2019
Illinois	\$100,000	200	1/1/2020
Indiana*	\$100,000	200	7/1/2019
Iowa*	\$100,000		1/1/2019
Kentucky*	\$100,000	200	7/1/2019
Maine	\$100,000	200	10/1/2019
Maryland	\$100,000	200	10/1/2019
Minnesota*	\$10,000 (\$100,000, starting 10/1/2019)	(200, starting 10/1/2019)	10/1/2018
Nebraska*	\$100,000	200	4/1/2019
Nevada	\$100,000	200	10/1/2019
New Jersey*	\$100,000	200	11/1/2018
New Mexico*	\$100,000		7/1/2019
New York*	\$300,000	And 100	6/1/2019
North Dakota	\$100,000		10/1/2019
Ohio	\$100,000	200	8/1/2019
Oklahoma*	\$10,000		4/10/2018
Pennsylvania*	\$10,000		4/1/2018
Rhode Island*	\$100,000	200	3/29/2019
South Carolina*	\$100,000		4/26/2019
South Dakota*	\$100,000	200	3/1/2019
Texas			10/1/2019

*Amazon is collecting tax

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State	Sales Threshold	Transaction Threshold	Effective Date
Utah	\$100,000	200	10/1/2019
Vermont*	\$100,000	200	6/1/2019
Virginia*	\$100,000	200	7/1/2019
Washington*	\$10,000		7/1/2019
Washington D.C.*	\$100,000	200	4/1/2019
West Virginia*	\$100,000	200	7/1/2019
Wisconsin	\$100,000	200	10/1/2019
Wyoming*	\$100,000	200	7/1/2019

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