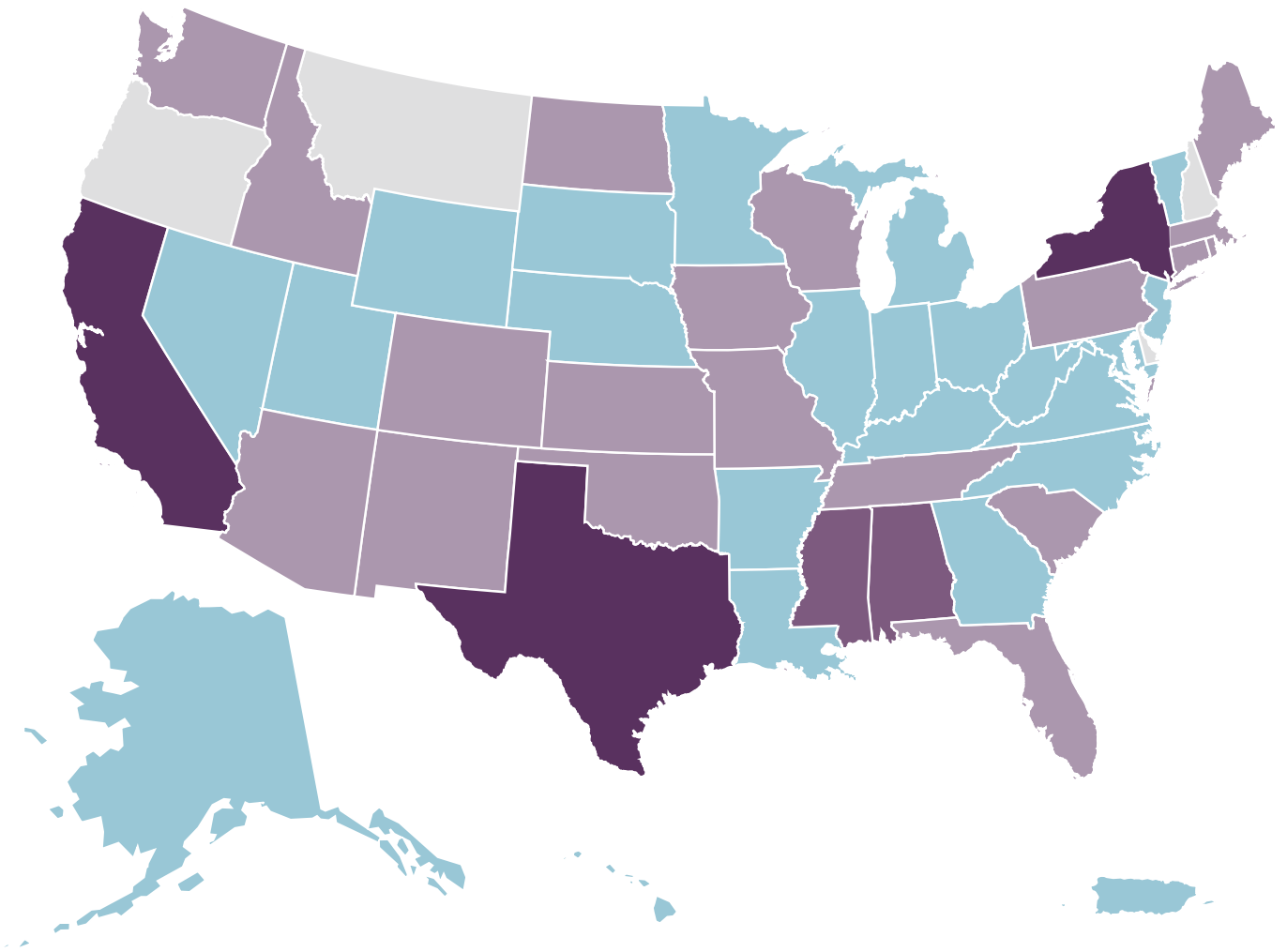


Economic Nexus Requirements by State

Cherry Bekaert's Sales & Use Tax team diligently works to provide clients with the latest economic nexus requirements from each state. Please see the chart below for an overview of the various nexus rules from each state.



- \$500,000
- \$250,000
- \$100,000
- \$100,000 or 200 Transactions
- Does not have economic nexus law

- ▶ Connecticut's threshold is gross receipts of \$100,000 **and** 200 retail transactions
- ▶ New York's threshold is \$500,000 **and** 100 transactions



State	Sales Threshold	Transaction Threshold
Alabama	\$250,000	
Alaska (local jurisdictions only)	\$100,000	200
Arizona	\$100,000	
Arkansas	\$100,000	200
California	\$500,000	
Colorado	\$100,000	
Connecticut	\$100,000	And 200
Florida	\$100,000	
Georgia	\$100,000	200
Hawaii	\$100,000	200
Idaho	\$100,000	
Illinois	\$100,000	200
Indiana	\$100,000	200
Iowa	\$100,000	
Kansas	\$100,000	
Kentucky	\$100,000	200
Louisiana	\$100,000	
Maine	\$100,000	200
Maryland	\$100,000	200
Massachusetts	\$100,000	

Disclaimer: This is for informational purposes only and is current as of 1/31/2024. The information is based on the best available information and is not guaranteed or endorsed by Cherry Bekaert.

State	Sales Threshold	Transaction Threshold
Michigan	\$100,000	200
Minnesota	\$100,000	200
Mississippi	\$250,000	
Missouri	\$100,000	
Nebraska	\$100,000	200
Nevada	\$100,000	200
New Jersey	\$100,000	200
New Mexico	\$100,000	
New York	\$500,000	And 100
North Carolina	\$100,000	200
North Dakota	\$100,000	
Ohio	\$100,000	200
Oklahoma	\$100,000	
Pennsylvania	\$100,000	
Puerto Rico	\$50,000	200
Rhode Island	\$100,000	200
South Carolina	\$100,000	
South Dakota	\$100,000	
Tennessee	\$100,000	
Texas	\$500,000	

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State	Sales Threshold	Transaction Threshold
Utah	\$100,000	200
Vermont	\$100,000	200
Virginia	\$100,000	200
Washington	\$100,000	
Washington, D.C.	\$100,000	200
West Virginia	\$100,000	200
Wisconsin	\$100,000	
Wyoming	\$100,000	200

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Please reach out to Cherry Bekaert's Sales & Use Tax team for any questions surrounding economic nexus requirements in states where you are conducting business.

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