

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	
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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