

| State | Effective Date | Threshold | Measurement Date |
|--------------------------------------|--|--|---|
| Alabama | 1-Oct-18 | \$250,000 + specified activities | Previous calendar year |
| Alaska | The Alaska Remote Seller Sales Tax Commission passed its "Remote Seller Sales | Per Remote Seller Sales Tax Code & Common Definitions: \$100,000 or 200 transactions | Per Remote Seller Sales Tax Code & Common Definitions: Previous calendar year |
| Arizona | 1-Oct-19 | \$200,000 in 2019; \$150,000 in 2020; and \$100,000 in 2021 and \$100,000 or 200 or more separate transactions | Previous or current calendar year |
| Arkansas | 1-Jul-19 | \$500,000* | Previous or current calendar year |
| California | 1-Apr-19 | *California enacted legislation that raised the sales threshold and removed the number of transactions threshold on April 25, 2019. | Preceding or current calendar year |
| Colorado | December 1, 2018 with grace period through May 31, 2019* *If not registered as of December 1, 2018, subject to notice and reporting | \$100,000* *Colorado removed its 200 transactions threshold by permanent rules, effective April 14, 2019. \$250,000 and 200 transactions \$100,000 and 200 transactions – | Previous or current calendar year |
| Connecticut | 1-Dec-18 | applicable to sales on or after July 1, 2019* *Connecticut lowered its dollar threshold from \$250,000 to \$100,000, keeping the number of transactions the same, effective July 1, 2019. | 12-month period ending on September 30 |
| Delaware | N/A | N/A | N/A |
| District of Columbia | 1-Jan-19 | \$100,000 or 200 or more separate retail sales | Previous or current calendar year |
| | July 1, 2021* | | |

| | | | |
|--------------------------|---|---|---|
| Florida | *Affected sellers not previously registered are relieved of tax liability, penalty, and interest due on remote sales that occurred before July 1, 2021 as long as they register by September 30, 2021 | \$100,000 | Previous calendar year |
| Georgia | 1-Jan-19 1-Jan-20 | \$250,000 or 200 or more sales (effective January 1, 2019 through January 1, 2020) \$100,000 or 200 or more sales* | Previous or current calendar year |
| | | *Georgia enacted legislation in April 2019 that lowered the sales threshold to \$100,000, but kept the 200 transactions threshold unchanged, effective January 1, 2020. | |
| Hawaii | July 1, 2018 and applies to taxable years beginning after | \$100,000 or more or 200 or more separate transactions | Current or immediately preceding calendar year |
| Idaho | 1-Jun-19 | \$100,000 | Previous or current calendar year |
| Illinois | 1-Oct-18 | \$100,000 or more or 200 or more separate transactions | Preceding 12-month period |
| Indiana | 1-Oct-18 | \$100,000 or 200 or more separate transactions | The calendar year in which the retail transaction is made or for the calendar |
| Iowa | 1-Jan-19 | \$100,000 – effective July 1, 2019* \$100,000 or 200 or more separate transactions prior to July 1, 2019 | Current or immediately preceding calendar year |
| | | *Iowa removed its 200 transactions threshold on May 3, 2019. Effective July 1, 2019, only the \$100,000 threshold applies to remote sellers, marketplace facilitators, and referrers. | |

July 1, 2021*

* The Kansas DOR released a notice on August 1, 2019 stating that *any* remote seller that sells tangible personal property or services into the state must register and begin collecting tax by October 1, 2019. The state did not specify a sales or transactions threshold. Kansas has since passed economic nexus legislation, effective July 1, 2021.

[Kansas](#)

\$100,000

Current or immediately preceding calendar year

[Kentucky](#)

1-Oct-18

\$100,000 or 200 or more separate transactions

Previous or current calendar year

[Louisiana](#)

1-Jul-20

\$100,000 or 200 or more separate transactions

Previous or current calendar year

[Maine](#)

1-Jul-18

\$100,000 or 200 or more separate transactions*

*Maine enacted legislation on June 11, 2021 to remove the 200 transaction count threshold from the state's economic nexus rules for remote sellers effective January 1, 2022.

Previous or current calendar year

[Maryland](#)

1-Oct-18

\$100,000 or 200 or more separate transactions

Previous or current calendar year

1-Oct-17

\$500,000 **and** 100 or more transactions

1-Oct-19

\$100,000*

[Massachusetts](#)

*Massachusetts enacted legislation on August 1, 2019 to change its thresholds. Effective October 1, 2019, the threshold will be \$100,000 and no transaction threshold.

Preceding calendar year

[Michigan](#)

1-Oct-18

\$100,000 or 200 or more separate transactions

Previous calendar year

1-Oct-18

\$100,000 **and** 10 sales or 100 transactions

[Minnesota](#)

1-Oct-19

\$100,000 or 200 or more retail sales*

The twelve-month period ending on the last day of the most recentlv

| | | | |
|--------------------------------|--|---|---|
| | | *Minnesota has changed its thresholds. Effective October 1, 2019, the thresholds will be \$100,000 or 200 transactions. | the most recently completed calendar quarter |
| Mississippi | 1-Sep-18 | More than \$250,000 | Prior twelve-month period |
| Missouri | 1-Jan-23 | \$100,000 | Previous twelve-month period |
| Montana | N/A | N/A | N/A |
| Nebraska | January 1, 2019 (administrative announcement) April 1, 2019 (enacted legislation) | \$100,000 or 200 or more separate transactions | Previous or current calendar year |
| Nevada | 1-Nov-18 | \$100,000 or 200 or more separate transactions | Previous or current calendar year |
| New Hampshire | N/A | N/A | N/A |
| New Jersey | 1-Nov-18 | \$100,000 or 200 or more separate transactions | Previous or current calendar year |
| New Mexico | 1-Jul-19 | \$100,000 | Previous calendar year |
| New York | June 21, 2018, the date of the Wayfair decision | \$500,000 in sales of tangible personal property and more than 100 sales* <small>*New York raised its economic nexus threshold from \$300,000 to \$500,000 on June 24, 2019. The number of transactions thresholds remains the same at 100 sales.</small> | Immediately preceding four sales tax quarters |
| North Carolina | 1-Nov-18 | \$100,000 or 200 or more separate transactions* *North Carolina removed its economic nexus threshold for marketplace facilitators, effective July 1, 2020. | Previous or current calendar year |
| | | \$100,000* | |

| | | | |
|--------------------------------|---|---|---|
| North Dakota | 1-Oct-18 | *North Dakota removed its 200 transactions threshold effective for tax years beginning after December 31, 2018. | Previous or current calendar year |
| Ohio | 1-Jan-18 | \$500,000 | Previous or current calendar year |
| | 1-Aug-19 | \$100,000 or 200 or more separate transactions* *Ohio lowered its threshold from \$500,000 to \$100,000 or 200 transactions effective August 1, 2019. | |
| Oklahoma | 1-Nov-19 | \$100,000 in aggregate sales of TPP | Preceding or current calendar year |
| Oregon | N/A | N/A | N/A |
| | April 1, 2018 for collection or notice and reporting option | \$10,000 or comply with the notice and reporting requirements | Previous 12-month period |
| Pennsylvania | | | Prior calendar year and then starting in the 2nd quarter – collection period 7/1/19 through 3/31/20 using CY 2018; and then collection period 4/1/20-3/31/21 using calendar year 2019 |
| | 1-Jul-19 | \$100,000 | |
| Rhode Island | August 17, 2017 – register or comply with notice (through | \$100,000 or 200 or more separate transactions | Immediately preceding calendar year |
| South Carolina | 1-Nov-18 | \$100,000 | Previous or current calendar year |
| South Dakota | 1-Nov-18 | \$100,000 or 200 or more separate transactions | Previous or current calendar year |
| | | \$500,000* \$100,000 starting October 1, 2020** | |
| Tennessee | 1-Oct-19 | *Tennessee enacted legislation on May 21, 2019 that authorizes the DOR to enforce its economic nexus rule, effective July 1, 2019. However, the state will not require out-of-state sellers to collect tax until October 1, 2019. | Previous 12-month period |

**Tennessee passed legislation that lowers the economic nexus threshold from \$500,000 to \$100,000, effective October 1, 2020.

| | | | |
|-------------------------------|---|---|------------------------------------|
| Texas | 1-Oct-19 | \$500,000 | Preceding twelve calendar months |
| Utah | 1-Jan-19 | \$100,000 or 200 or more separate transactions | Previous or current calendar year |
| Vermont | 1-Jul-18 | \$100,000 or 200 or more separate transactions | Prior four calendar quarters |
| Virginia | 1-Jul-19 | \$100,000 or 200 or more separate transactions | Previous or current calendar year |
| Washington | January 1, 2018 for collection or notice and reporting option | \$10,000 or comply with the notice and reporting requirements | Current or preceding calendar year |
| | 1-Oct-18 | Gross income of the business exceeding \$100,000* *October 1, 2018 through December 31, 2019, sellers with 200 or more separate transactions into Washington must collect. However, effective March 14, 2019 the threshold will only be \$100,000. The state removed the 200 transactions threshold. | Current or preceding calendar year |
| West Virginia | 1-Jan-19 | \$100,000 or 200 or more separate transactions | Preceding or current calendar year |
| Wisconsin | 1-Oct-18 | \$100,000* *Wisconsin removed its 200 transactions threshold effective February 20, 2021. | Previous or current calendar year |
| Wyoming | 1-Feb-19 | \$100,000 or 200 or more separate transactions | Previous or current calendar year |

Includable Sales (Gross, Retail, or Taxable)

Retail sales

Marketplace sales excluded from the threshold for individual sellers

Per Remote Seller Sales Tax Code & Common Definitions: Gross sales

Marketplace sales included towards the threshold for individual sellers.

Gross sales

Marketplace sales excluded from the threshold for individual sellers

Taxable sales

Marketplace sales excluded from the threshold for individual sellers

Gross sales of tangible personal property

Marketplace sales included towards the threshold for individual sellers

Retail sales

Marketplace sales excluded from the threshold for individual sellers

Retail sales

Marketplace sales included towards the threshold for individual sellers

N/A

Retail sales

Marketplace sales included towards the threshold for individual sellers

Taxable sales

Marketplace sales excluded from the threshold for individual sellers

Retail sales of tangible personal property delivered electronically or physically, whether taxable or exempt

Marketplace sales excluded from the threshold for individual sellers

Gross sales
Marketplace sales included towards the threshold for individual sellers

Gross sales
Marketplace sales included towards the threshold for individual sellers

Retail sales
Marketplace sales excluded from the threshold for individual sellers

Gross sales
Marketplace sales excluded from the threshold for individual sellers

Gross sales

Marketplace sales included towards the threshold for individual sellers

Gross sales

Gross sales

Marketplace sales included towards the threshold for individual sellers

Gross sales

Marketplace sales excluded from the threshold for individual sellers

Gross sales

Marketplace sales excluded from the threshold for individual sellers and don't include marketplace sales on return if reported by marketplace

Gross sales

Marketplace sales included towards the threshold for individual sellers

Gross sales

Marketplace sales excluded towards the threshold for individual sellers if the marketplace facilitator is collecting

Gross sales

Marketplace sales included towards the threshold for individual sellers

Retail sales

Marketplace sales included towards the threshold for individual sellers

Gross sales
Marketplace sales excluded from the threshold
for individual sellers

Taxable sales

N/A

Retail sales

Marketplace sales included towards the
threshold for individual sellers

Retail sales

Marketplace sales included towards the
threshold for individual sellers

N/A

Gross sales

Marketplace sales included towards the
threshold for individual sellers

Taxable sales

Marketplace sales excluded from the threshold
for individual sellers

Gross receipts from sales of tangible personal
property

Marketplace sales included towards the
threshold for individual sellers

Gross sales

Marketplace sales included towards the
threshold for individual sellers

Taxable sales

Marketplace sales excluded from the threshold for individual sellers

Gross sales

Marketplace sales included towards the threshold for individual sellers

Taxable sales

Marketplace sales excluded from the threshold for individual sellers

N/A

Taxable sales

Gross sales on all channels including taxable, exempt, and marketplace sales

Gross sales

Marketplace sales included towards the threshold for individual sellers

Gross sales

Marketplace sales included towards the threshold for individual sellers

Gross sales

Marketplace sales included towards the threshold for individual sellers

Retail sales

Marketplace sales excluded from the threshold for individual sellers effective October 1, 2020

Gross revenue: including taxable, nontaxable, and tax-exempt sales

Marketplace sales included towards the threshold for individual sellers

Gross sales

Marketplace sales excluded from the threshold for individual sellers

Gross sales

Marketplace sales included towards the threshold for individual sellers

Retail sales

Marketplace sales excluded from the threshold for individual sellers

Retail sales

Gross sales*

Marketplace sales included towards the threshold for individual sellers

*October 1, 2018 through December 31, 2019, Washington used a *retail* sales standard. Effective January 1, 2020 it became a *gross* income standard.

Gross sales

Marketplace sales included towards the threshold for individual sellers

Gross sales

Marketplace sales included towards the threshold for individual sellers – but if all sales are made through a marketplace that is collecting, the individual seller is not required to register

Gross sales

Marketplace sales excluded from the threshold for individual sellers

When You Need to Register Once You Exceed the Threshold

January 1 following the year the threshold is exceeded

The first day of the month following 30 days from adoption by the city or borough

The seller must obtain a TPT license once the threshold is met and begin remitting the tax on the first day of the month that starts at least thirty days after the threshold is met for the remaining of the

Next transaction (state doesn't specify)

The day you exceed the threshold

The first day of the month after the ninetieth day the retailer made retail sales in the current calendar year that exceed \$100,000

October 1 of the year in which you cross the threshold on September 30

N/A

Next transaction (not specified by District)

Next transaction (state doesn't specify)

Next transaction (state doesn't specify)

The first of the month following when the threshold is met.

Next transaction (state doesn't specify)

The retailer shall determine on a quarterly basis whether they meet the criteria for the preceding 12-month period

Immediately upon reaching the threshold

The first day of the next calendar month that starts at least 30 days from the day the remote seller first exceeded the threshold

Next transaction (state doesn't specify)

First of the calendar month that is at the most 60 days after either threshold is met

Within 30 days of exceeding the threshold, the remote seller must submit an application to the Louisiana Remote Seller Commission and must begin collecting state and local sales and use tax based upon

Next transaction

First day of the month following when threshold is met

If exceed threshold by October 31, register as of January 1 the following year. If exceed threshold between November 1 and December 31, register on the first of the month following 2 months after the month you exceed threshold.

January 1 following the year the threshold is exceeded

On the first taxable retail sale into Minnesota that occurs no later than 60 days after you exceed the Small Seller Exemption

than 30 days after you exceed the small seller exception

Next transaction

Not more than three months following the close of the preceding calendar quarter

N/A

The first day of the second calendar month after the threshold was exceeded

By the first day of the calendar month that begins at least 30 calendar days after they hit the threshold

N/A

Next transaction (state doesn't specify)

January 1 following the year the threshold is exceeded

Register within 30 days after meeting the threshold and begin to collect tax 20 days thereafter

60 days after a remote seller meets the threshold

The following calendar year or 60 days after the threshold is met, whichever is earlier

Next transaction (state doesn't specify)
Marketplace facilitators: 1st of month following at least 30 days after meeting threshold; marketplace sellers next transaction (not specified)

The first calendar month following the month when the threshold is met

N/A

On or before June 1 of each calendar year

April 1 following the calendar year when threshold was exceeded

January 1 following the year the threshold is exceeded

The first day of the second calendar month after economic nexus is established

Next transaction

The first day of the third month following the month in which the dealer met the threshold, but no earlier than July 1, 2017

The first day of the fourth month after the month in which the seller exceeded the safe harbor threshold

Next transaction (state doesn't specify)

First of the month after 30 days from the end of the quarter that you exceed the threshold

Next transaction (state doesn't specify)

The first day of the month that starts at least 30 days after you meet the threshold

The first day of the month that starts at least 30 days after you meet the threshold

Next transaction (state doesn't specify)

Next transaction

Next transaction

More Information

[Alabama Economic Nexus >](#)

[Alaska Remote Seller Sales Tax
Commission Economic Nexus Rules >](#)

[Arizona Economic Nexus >](#)

[Arkansas Economic Nexus >](#)

[California Economic Nexus >](#)

[California has limited the lookback
period for certain marketplace sellers
with uncollected taxes when inventory
was stored in the state, for more
information, visit our news item >](#)

[Colorado Economic Nexus >](#)

[Connecticut Economic Nexus >](#)

No sales tax

[D.C. Economic Nexus >](#)

[Florida Economic Nexus >](#)

[Georgia Economic Nexus >](#)

[Hawaii Economic Nexus >](#)

[Idaho Economic Nexus >](#)

[Illinois Economic Nexus >](#)

[Indiana Economic Nexus >](#)

[Iowa Economic Nexus >](#)

[Kansas Economic Nexus >](#)

[Kentucky Economic Nexus >](#)

[Louisiana Economic Nexus >](#)

[Maine Economic Nexus >](#)

[Maryland Economic Nexus >](#)

[Massachusetts Economic Nexus >](#)

[Michigan Economic Nexus >](#)

[Minnesota Economic Nexus >](#)

[Mississippi Economic Nexus >](#)

[See enacted legislation on Remote Seller Resources Page >](#)

No sales tax

[Nebraska Economic Nexus >](#)

[Nevada Economic Nexus >](#)

No sales tax

[New Jersey Economic Nexus >](#)

[New Mexico Economic Nexus >](#)

[New York Economic Nexus >](#)

[North Carolina Economic Nexus >](#)

[North Dakota Economic Nexus >](#)

[Ohio Economic Nexus >](#)

[Oklahoma Economic Nexus >](#)

No sales tax

[Pennsylvania Notice & Reporting >](#)

[Pennsylvania Economic Nexus >](#)

[Rhode Island Economic Nexus >](#)

[South Carolina Economic Nexus >](#)

[South Dakota Economic Nexus >](#)

[Tennessee Economic Nexus >](#)

[Texas Economic Nexus >](#)

[Utah Economic Nexus >](#)

[Vermont Economic Nexus >](#)

[Virginia Economic Nexus >](#)

[Washington Notice & Reporting >](#)

[Washington Economic Nexus >](#)

[West Virginia Economic Nexus >](#)

[Wisconsin Economic Nexus >](#)

[Wyoming Economic Nexus >](#)