

Wayfair Chart: States' Economic Nexus Standards/Streamlined Sales and Use Tax Agreement Membership Status
(updated November 20, 2019)

For purposes of understanding this chart the following terms have the following meanings:

- **Economic nexus:** Nexus is established if an out-of-state seller has sufficient sales in the state within a 12 month period, independent of its relationship with any other entity (e.g. Internet hosting site, affiliate, etc.). No physical presence is required.
- **Click-through nexus:** Nexus is established if an out-of-state retailer has some form of agreement with an entity that has nexus in a state to advertise the retailer's items on their website. States generally require that the referred sales equal a specified threshold of gross receipts prior to nexus being established.
- **Affiliate nexus:** Nexus is established through an affiliated entity that has nexus in the state. State laws in this area vary greatly as to what is an "affiliate" and what type of relationship must exist.

In *Wayfair*, the U.S. Supreme Court not only looked at how many sales were made into the state to determine whether substantial nexus was met (and failed to provide a specific bright-line test), but whether the South Dakota law was prospective, and whether South Dakota was a member of the Streamlined Sales and Use Tax Agreement, which provided a single state tax rate and tax simplification.

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Alabama	<p>Economic nexus threshold: Taxpayers with TPP sales of \$250,000 in previous calendar year plus one of the activities outlined in Ala. Code §40-23-68.</p> <p>Marketplace facilitators with nexus must collect use taxes on sales made on the marketplace.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: If specified conditions are met.</p>	<p>Ala. Admin. Code Regs §810-6-2-.90-03; 810-6-2.90.04 (proposed)</p> <p>Ala. Code § 40-23-68; 40-23-190; Ala. Admin. Code Regs. §810-6-2-.90.01</p>	October 1, 2018 (January 1, 2019, for marketplace facilitators)	SSUTA membership: No, but has state-only Simplified Seller's Use Tax Program with 8% uniform tax rate (2% discount if taxes remitted timely)	<p>More info at: https://revenue.alabama.gov/2018/07/03/ador-announces-sales-and-use-tax-guidance-for-online-sellers/</p> <p>https://revenue.alabama.gov/sales-use/simplified-sellers-use-tax-ssut/simplified-sellers-use-tax-faqs/</p>
Alaska	No sales or use tax.	N/A	N/A	N/A	

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Arizona	<p>Economic nexus threshold: Taxpayers with annual gross proceeds or gross income from Arizona customers in excess of: \$200,000 for 2019; \$150,000 for 2020; and \$100,000 after 2020.</p> <p>Marketplace facilitators must collect tax if their gross proceeds or gross income from AZ customers exceeds \$100,000.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: Facts and circumstances test.</p>	<p>H.B. 2757, Laws 2019; Ariz. Rev. Stat. §42-5043</p> <p>Ariz. Transaction Privilege Tax Ruling TPR 08-01</p>	October 1, 2019	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	<p>https://azdor.gov/news-events-notices/news/new-tpt-law-remote-sellers-and-marketplace-facilitators-starting-october-1</p> <p>https://azdor.gov/transaction-privilege-tax/retail-sales-subject-tpt/out-state-sellers</p>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Arkansas	<p>Economic nexus threshold: \$100,000 of aggregate sales of TPP, taxable services, digital codes, or specified digital services in prior or current calendar year; or 200 transactions.</p> <p>Marketplace facilitators with nexus must collect use taxes on sales made on the marketplace.</p> <p>Click-through nexus: Referred Arkansas sales of \$10,000 in gross receipts.</p> <p>Affiliate nexus: If specified conditions are met.</p>	<p>Ark. Code Ann. §§26-52-103, 26-52-111, 26-52-117(d), 26-53-102); Reg. UT-3-M.2</p> <p>Ark. Code Ann. §26-52-110(d)</p> <p>Ark. Code Ann. §26-52-110(c)</p>	July 1, 2019	SSUTA membership: Yes	More info at: www.dfa.arkansas.gov/excise-tax/sales-and-use-tax/remote-sellers

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
California	<p>Economic nexus threshold: \$500,000 of sales of TPP in current or prior calendar year.</p> <p>Marketplace facilitators with nexus must collect use taxes on sales made over the marketplace.</p> <p>Click-through nexus: Prior to April 1, 2019, yes if (1) sales referred to out-of-state seller exceed \$10,000; and (2) seller's total California sales exceed \$1 million.</p> <p>Affiliate nexus: Yes, if specified conditions are met.</p>	<p>R&TC §6203(c); Special Notices L-632 (May 2019), available at: http://cdtfa.ca.gov/formspubs/l632.pdf</p> <p>R&TC §6203(c)(5); 18 Cal. Code Regs. 1684</p> <p>R&TC §6203(c)(4)</p>	<p>April 1, 2019; marketplace facilitator provisions effective October 1, 2019</p>	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	<p>More information available at: www.cdtfa.ca.gov/industry/wayfair.htm</p>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Colorado	<p>Economic nexus: \$100,000 in gross revenue; or prior to October 1, 2019, 200 transactions in current or previous calendar year from Colorado sales of TPP, commodities, or services.</p> <p>Effective October 1, 2019, marketplace sellers with Colorado nexus must collect tax on sales made on marketplace.</p> <p>Use tax reporting requirements: Extensive use tax reporting requirements for remote retailers with \$100,000 of total gross sales.</p> <p>Click-through nexus: None.</p>	<p>Colo. Rev. St. §§39-26-102(3)(c), 39-26-102.3; 39 Colo. Code Regs. §39-26-204(2)</p> <p>Colo. Rev. St. §39-26-102.3(3)</p>	June 1, 2019	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	<p>Colorado is also applying economic nexus thresholds to local and district taxes, effective May 31, 2019. More information is available at www.colorado.gov/pacific/tax/sales-tax-changes</p> <p>Colorado uses destination sourcing for sales tax purposes, including district taxes, but specifies that a small retailer may source its sales to the business location regardless of where the purchaser receives the TPP or service until a geographic information system provided by the state is online and available for the retailer to determine the taxing jurisdiction in which an address resides. (Colo. Rev. St. §39-26-104(3))</p> <p>For more information regarding economic nexus, see www.colorado.gov/pacific/tax/information-out-state-retailers</p>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Connecticut	<p>Economic nexus: Effective July 1, 2019, \$100,000 in gross receipts from sales of TPP (including digital goods and canned or prewritten software) or services and at least 200 transactions in preceding 12 months ending on preceding September 30.</p> <p>Large marketplace facilitators (\$250,000 in gross CT sales and 200 transactions) required to collect and remit sales tax.</p> <p>Click-through nexus: Connecticut sales of \$100,000 (\$250,000 prior to July 1, 2019) referred.</p> <p>Affiliate nexus: Yes if specified conditions are met.</p>	<p>Conn. Gen. Stat. §§12-407(a)(12) and (15)(A)(v)</p> <p>Conn. Gen. Stat. § (15)(A)(x)</p> <p>Conn. Gen. Stat. § (15)(A)(vii)</p>	December 1, 2018	<p>SSUTA membership: No</p> <p>Local taxes imposed: No</p>	<p>https://portal.ct.gov/-/media/DRS/Publications/OCG/OCG-8.pdf?la=en</p>
Delaware	No sales or use tax.	N/A	N/A	N/A	

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
District of Columbia	<p>Economic nexus: \$100,000 gross receipts from sales of TPP, specified services, or digital goods within current or prior calendar year; or 200 transactions.</p> <p>Effective April 1, 2019, marketplace facilitators are required to collect sales tax on all sales made over marketplace if the facilitator's sales meet the above thresholds.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: None.</p>	<p>D.C. Code Ann. §47-2001</p> <p>D.C. Code Ann. §47-2002.01a</p>	January 1, 2019	<p>SSUTA membership: No</p> <p>Local taxes imposed: No</p>	<p>More information available at: https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/page_content/attachments/Wayfair%20Response%20Notice%20%281%202%202019%29_0.pdf</p> <p>Statute provides for simplified tax and administration if Congress enacts interstate uniformity legislation. (D.C. Code Ann. §47-2201(h))</p>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Georgia	<p>Economic nexus: \$250,000 in gross revenue (\$100,000 effective January 1, 2020) from retail sales of TPP delivered physically or electronically; or 200 transactions in current or previous calendar year from sales of TPP.</p> <p>Prior to January 1, 2020, alternatively, extensive use tax notification and reporting requirements.</p> <p>Click through nexus: Referred Georgia sales exceed \$50,000 in gross receipts.</p> <p>Affiliate nexus: Yes, if specified conditions are met.</p>	<p>Ga. Code Ann. §§48-8-2(8)(M.1), 48-8-30</p> <p>Ga. Code Ann. §§48-8-2(8)(M)</p> <p>Ga. Code Ann. §§48-8-2(8)(J)</p>	January 1, 2019	SSUTA membership: Yes	<p>More information available at: https://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/LATP/Policy%20Bulletin/PB_SUT-2019-02_Remote_Sellers.pdf</p>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Hawaii	<p>Economic nexus: \$100,000 gross income or proceeds from sales of TPP within current or prior calendar year; or 200 transactions.</p> <p>Marketplace facilitator treated as sellers, and sellers over the marketplace are treated as wholesalers.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: Yes, facts and circumstances test.</p>	<p>Sec. 1, Act 41 (SB 2514), Laws 2018; Sec. 1, SB 396, Laws 2019</p> <p>Dept. of Taxation Letter Ruling 2012-10</p>	<p>July 1, 2018; marketplace facilitator provisions effective January 1, 2020</p>	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	<p>More info: Hawaii Department of Taxation Announcement No. 2018-10 and Tax Information Release 2019-03</p>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Idaho	<p>Economic nexus: \$100,000 of cumulative gross receipts from sales of TPP and some services for current or prior calendar year; or 200 transactions.</p> <p>Marketplace facilitators with Idaho nexus must collect taxes for sales made on the marketplace.</p> <p>Click-through nexus: Referred Idaho sales exceed \$10,000 in gross receipts.</p> <p>Affiliate nexus: Yes if out-of-state retailers sales into Idaho exceed \$100,000.</p>	<p>Idaho Code §§63-3611, 3612, 63-3620E</p> <p>Idaho Code §63-3611(g)</p> <p>Idaho Code §63-3615</p>	June 1, 2019	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	<p>More info on remote sellers/marketplace facilitators available at: https://tax.idaho.gov/i-1771.cfm</p> <p>More info on click-through nexus available at: https://tax.idaho.gov/pubs/EIS00391_08-06-2018.pdf</p>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Illinois	<p>Economic nexus: \$100,000 of gross receipts from sales of TPP for prior 12-month period; or 200 transactions.</p> <p>Effective January 1, 2020, marketplace facilitators with nexus must collect taxes for sales made on the marketplace.</p> <p>Click-through nexus: Referred Illinois sales exceed \$10,000 in gross receipts.</p> <p>Affiliate nexus: Yes, if specified conditions are met.</p>	<p>35 ILCS 105/§2; 35 ILCS 105/§3-45; Info. Bull. 2019-05</p> <p>35 ILCS 105/§2</p> <p>35 ILCS 105/§2</p>	October 1, 2018	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	<p>More information on economic nexus available at: https://www2.illinois.gov/rev/research/legalinformation/EmergencyRules/Wayfair/Pages/default.aspx</p>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Indiana	<p>Economic nexus: \$100,000 gross revenues from current or previous calendar year for sales of TPP, electronic products, or services; or 200 transactions.</p> <p>Effective July 1, 2019, marketplace facilitators with nexus must collect tax on sales made over marketplace.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: None.</p>	IC §§6-2.5-2-1(c), 6-2.5-4-18	October 1, 2018	SSUTA membership: Yes	<p>More information: www.in.gov/dor/6367.htm www.in.gov/dor/files/sib89.pdf</p>
Iowa	<p>Economic nexus: \$100,000 of gross revenues in previous or current calendar year for sales of TPP, services, or specified digital products. Thresholds apply to marketplace facilitators as well.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: Yes if specified conditions are met.</p>	<p>Iowa Code §§431.14A, 423.1; Rule 710-30.1(423), IAC</p> <p>Iowa Code §423.1(48)</p>	January 1, 2019	SSUTA membership: Yes	<p>More information at: https://tax.iowa.gov/south-dakota-v-wayfair</p>

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Kansas	<p>Physical presence required: No economic nexus standard.</p> <p>Click-through nexus: Referred Kansas sales exceed \$10,000 in gross receipts.</p> <p>Affiliate nexus: Yes if specified conditions are satisfied.</p>	<p>Kan. Stat. Ann. §79-3702(h)</p> <p>Kan. Stat. Ann. §79-3702(h)(2)(C)</p> <p>Kan. Stat. Ann. §79-3702(h)(2)(B)</p>	N/A	SSUTA membership: Yes	<p>Statute defines nexus broadly (to the extent allowed by U.S. Constitution), but historically state has used physical presence standard.</p> <p>Kansas DOR adopted policy requiring all remote sellers to collect use taxes on sales to Kansas customers (see Kansas DOR Notice 19-04). Kansas Attorney General issued opinion stating that DOR's policy was invalid (see Kansas AGO 2019-8).</p>
Kentucky	<p>Economic nexus: \$100,000 gross revenues from sales of TPP, digital property, or specified services in current or previous calendar year; or 200 transactions.</p> <p>Marketplace facilitators with nexus must collect tax on sales made on the marketplace.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: Yes if subsidiary or related entity made sales on behalf of out-of-state seller.</p>	<p>Ky. Rev. Stat. Ann. §§139.340(2)(g), 139.450(2)</p> <p>Ky. Rev. Stat. Ann. §139.340(2)(a)</p>	October 1, 2018; marketplace facilitator provisions effective July 1, 2019	SSUTA membership: Yes	<p>More information: https://revenue.ky.gov/News/Pages/Kentucky-Sales-and-Use-Tax-Collections-by-Remote-Retailers-U.S.-Supreme-Court-Ruling.aspx</p>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Louisiana	<p>Economic nexus: \$100,000 gross revenues from sales of TPP, electronic products, or services during current or previous calendar year; or 200 transactions.</p> <p>Alternatively, extensive use tax notification and reporting requirements.</p> <p>Click-through nexus: Referred Louisiana sales exceed \$50,000 in gross receipts.</p> <p>Affiliate nexus: Yes if specified conditions are met.</p>	<p>La. Rev. Stat. Ann. §47:301(4)(m), 47:339; http://revenue.louisiana.gov/LawsPolicies/RSIB%202018-001%20-%20Remote%20Sellers%20Impact%20of%20Wayfair.pdf</p> <p>La. Rev. Stat. Ann. §47:302(K)</p> <p>La. Rev. Stat. Ann. §47:302.V</p> <p>La. Rev. Stat. Ann. §47:302.V(1)(b)</p>	TBD, but no later than July 1, 2020	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	LA DOR news release: www.rev.state.la.us/NewsAndPublications/NewsReleaseDetails/11466

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Maine	<p>Economic nexus: \$100,000 gross revenues from sales of TPP, electronic products, or services in current or previous calendar year; or 200 transactions.</p> <p>Effective October 1, 2019, marketplace facilitators with ME nexus must collect tax on sales made over marketplace.</p> <p>Click-through nexus: Referred Maine sales exceed \$10,000 in gross receipts.</p> <p>Affiliate nexus: Yes if specified conditions are met.</p>	<p>36 MRSA §1754-B</p> <p>36 MRSA §1951-B.1</p>	July 1, 2018	<p>SSUTA membership: No</p> <p>Local taxes imposed: No</p>	<p>More information available: www.maine.gov/revenue/salesuse/salestax/RemotesellersGuidance.html</p> <p>www.maine.gov/revenue/salesuse/salestax/MarketplaceFAQ102019.html</p>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Maryland	<p>Economic nexus: \$100,000 gross revenues from sales of TPP or services in current or previous calendar year; or 200 transactions.</p> <p>Effective October 1, 2019, marketplace facilitators required to collect use taxes. Law does not appear to require a gross receipts or transactions threshold, see HB 1301, Laws 2019.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: None.</p>	Md. Code Ann. §11-701; Md. Regs. Code Title 3, §03.06.01.33	October 1, 2018	<p>SSUTA membership: No</p> <p>Local taxes imposed: No</p>	<p>More information: https://taxes.marylandtaxes.gov/Business_Taxes/Business_Tax_Types/Sales_and_Use_Tax/Tax_Information/Tax_Regulations/Nexus_Information.shtml</p>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Massachusetts	<p>Economic nexus: \$100,000 of sales of TPP or certain services in preceding or current taxable year. Prior to October 1, 2019, \$500,000 in sales of TPP or certain services in preceding calendar year; and 100 transactions.</p> <p>Effective October 1, 2019, marketplace facilitators with Massachusetts nexus must collect use taxes.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: None.</p>	Mass. Gen. Laws Ch. 64H §1 and §34; Reg. 830 CMR 64H.1.7	October 1, 2017	<p>SSUTA Membership: No</p> <p>Local taxes imposed: No</p>	For more information, see: www.mass.gov/info-details/remote-seller-and-marketplace-facilitator-faqs#what%E2%80%99s-changed?
Michigan	<p>Economic nexus: \$100,000 in sales during the previous calendar year; or 200 transactions.</p> <p>Click-through nexus: Sales referred to out-of-state seller exceeding \$10,000; and seller's total California sales exceed \$50,000.</p> <p>Affiliate nexus: Yes if specified conditions are met.</p>	<p>Mich. Comp. Laws §205.52b; Revenue Administrative Bulletin 2018-16</p> <p>Mich. Comp. Laws §§205.52b, 205.59a; Revenue Admin. Bull. 2015-22</p> <p>Mich. Comp. Laws §§205.52b, 205.59a; Revenue Admin. Bull. 2015-22</p>	October 1, 2018	SSUTA Membership: Yes	More information: www.michigan.gov/documents/treasury/South_Dakota_v_Wayfair_629239_7.pdf

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Minnesota	<p>Economic nexus: \$100,000 of goods or taxable services in 12-month consecutive period; or 200 transactions (100 transactions prior to October 1, 2019).</p> <p>Effective October 1, 2019, marketplace providers with nexus must collect tax on sales made over marketplace.</p> <p>Click-through nexus: Minnesota sales of at least \$10,000 in gross receipts referred.</p> <p>Affiliate nexus: Yes, if specified conditions are met.</p>	<p>Minn. Stat. §297A.66Subd.3.(d)</p> <p>Minn. Stat. §297A.66Subd.4a</p> <p>Minn. Stat. §297A.66Subd.1 and 4</p>	October 1, 2018	SSUTA membership: Yes	More information: www.revenue.state.mn.us/sales-tax-faqs-remote-sellers
Mississippi	<p>Economic nexus: \$250,000 in sales in previous 12 months.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: None.</p>	Miss. Code Ann. §27-67-4(2); Miss. Rule 35.35.IV.3.09	September 1, 2018	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	More information: www.dor.ms.gov/Business/Documents/Online%20Seller%20Guidance.pdf

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Missouri	<p>Physical presence required: No economic nexus standard.</p> <p>Click-through nexus: Referred Missouri sales exceed \$10,000 in gross receipts.</p> <p>Affiliate nexus: Yes if certain conditions are satisfied.</p>	<p>RSMo §144.010,</p> <p>RSMo §144.605(2)(e)</p> <p>RSMo §144.605(2)(c)</p>	N/A	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	
Montana	No sales or use tax.	N/A	N/A	N/A	
Nebraska	<p>Economic nexus: \$100,000 gross revenues from annual sales; or 200 transactions.</p> <p>Marketplace facilitators with nexus must collect tax on sales made over the marketplace.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: Yes if certain conditions are satisfied.</p>	<p>Neb. Rev. Stat. §§77-2701.13, 77-2701.16, 77-2701.32, 77-2705, 77-2708; Reg. 1-004.02</p> <p>Neb. Rev. Stat. §77-2701.1(6)</p>	January 1, 2019; marketplace facilitator provisions effective April 1, 2019	SSUTA membership: Yes	For more information see: www.revenue.nebraska.gov/news_rel/remote_sellers.html

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New Jersey	<p>Economic nexus: \$100,000 gross revenues from sales of TPP, specified digital products, or services in current or previous calendar year; or 200 transactions.</p> <p>Marketplace facilitators required to collect sales tax on sales made to New Jersey purchasers. Sellers relieved of collection and payment responsibility if marketplace facilitator pays the tax.</p> <p>Click-through nexus: Referred New Jersey sales exceed \$10,000 in gross receipts.</p> <p>Affiliate nexus: None.</p>	AB 4497 (P.L. 2018, Ch. 132)	November 1, 2018	SSUTA membership: Yes	For more information, see www.state.nj.us/treasury/taxation/remotesellers.shtml

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New Mexico	<p>Economic nexus: \$100,000 of total taxable gross receipts from sales, leases, and licenses of TPP, sales and licenses of services, and licenses of real property sourced to New Mexico in previous calendar year.</p> <p>Marketplace facilitators with nexus must collect tax on sales on marketplace.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: Facts and circumstances.</p>	N.M. Stat. Ann. §7-9-3.3; Sec. 36, H.B. 6, Laws 2019	July 1, 2019	<p>SSUTA Membership: No</p> <p>Local taxes imposed: Yes</p>	

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
New York	<p>Economic nexus: \$500,000 of gross receipts from sales of TPP in immediate previous four quarterly periods; and 100 transactions. (Increase from \$300,000 to \$500,000 of gross receipts applied retroactively to June 21, 2018).</p> <p>Effective June 1, 2019, marketplace facilitators with nexus must collect taxes for sales made on the marketplace.</p> <p>Click-through nexus: Referred New York sales exceed \$10,000 in gross receipts.</p> <p>Affiliate nexus: Yes, if specified conditions are met.</p>	<p>N.Y. Tax Law §1101(b)(8)(iv); Important Notice N-19-1</p> <p>N.Y. Tax Law §1101(b)(8)(vi)</p> <p>N.Y. Tax Law §1101(b)(8)(i)(I)</p>	June 21, 2018	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	<p>More information available at: www.tax.ny.gov/pubs_and_bulls/publications/sales/nexus-faqs.htm and www.tax.ny.gov/pdf/memos/sales/m19-2s.pdf?_ga=2.2622328.934626344.1562970237-1306994433.1562970237</p>

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North Carolina	<p>Economic nexus: \$100,000 in North Carolina sourced gross sales during the previous calendar year; or 200 transactions.</p> <p>Effective February 1, 2020, marketplace facilitators with nexus must collect tax on sales made over the marketplace.</p> <p>Click-through nexus: Referred North Carolina sales exceed \$10,000 in gross receipts.</p> <p>Affiliate nexus: None.</p>	<p>N.C. Gen. Stat. §§105.164.8, 105.164.3; NC DOR Directive SD-18-6</p> <p>N.C. Gen. Stat. §§105.164.8(b)(10)</p> <p>N.C. Gen. Stat. §§105.164.8(b)(3)</p>	November 1, 2018	SSUTA membership: Yes	More information available at: www.ncdor.gov/remote-sales-frequently-asked-questions

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North Dakota	<p>Economic nexus: \$100,000 annual gross receipts from sales of TPP or other taxable property in current or previous calendar year; or prior to the 2019 taxable year, or prior to December 31, 2018, 200 transactions annually.</p> <p>Marketplace facilitators with nexus must collect tax on sales made over the marketplace.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: Yes for subsidiaries meeting certain conditions.</p>	<p>N.D. Cent. Code §§57-39.2-02.2, 57-39.2-02.3, 57-40.2.02.3, 57-40.2-02.4</p> <p>N.D. Cent. Code §57-40.2.01.08</p>	<p>October 1, 2018; marketplace facilitator provisions effective October 1, 2019</p>	<p>SSUTA membership: Yes</p>	<p>More info available at: www.nd.gov/tax/remoteseller/</p> <p>www.nd.gov/tax/user/businesses/formspublications/sales-use-tax/streamlined-sales--use/marketplace-facilitator</p>

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Ohio	<p>Economic nexus: \$100,000 in gross receipts from sales of TPP or other services in current or previous calendar year. Prior to August 1, 2019, nexus established if \$500,000 in gross receipts for current or prior calendar year.</p> <p>Effective September 1, 2019, marketplace facilitators with nexus must collect tax on sales made over the marketplace.</p> <p>Click-through nexus: Referred Ohio sales exceed \$10,000 in gross receipts.</p> <p>Affiliate nexus: Yes if specified conditions are met.</p>	<p>Ohio Rev. Code Ann. §5741.01(H) and (I); Sales Tax Information Release 2017-02</p> <p>Ohio Rev. Code Ann. §5741.01</p> <p>Ohio Rev. Code Ann. §5741.01(I)(2)(i)</p> <p>Ohio Rev. Code Ann. §5741.01(I)(2)(e) and .01(6)</p>	January 1, 2018	SSUTA membership: Yes	<p>More information available at: www.tax.ohio.gov/Portals/0/OhioTaxAlert/ArchivedAlerts/SubstantialNexusAndMarketplaceFacilitatorChanges07232019.pdf</p> <p>www.tax.ohio.gov/sales_and_use/MarketplaceFacilitators.aspx</p>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Oklahoma	<p>Economic nexus: A marketplace facilitator, remote seller, or referrer who had at least \$10,000 in aggregate Oklahoma TPP sales in the immediate 12-calendar-month period must register, collect and remit state and local taxes; or comply with notice and reporting requirements.</p> <p>Effective November 1, 2019, remote sellers must collect use tax if they had at least \$100,000 of TPP sales in prior 12-month period.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: Yes, if specified conditions are met.</p>	<p>Okla. Stat. Tit. 68 §§1351, 1352</p> <p>Okla. Stat. Tit. 68 §1352(13)(a)</p>	July 1, 2018	SSUTA membership: Yes	More information at: www.ok.gov/tax/Businesses/Streamlined_Sales_Tax/Oklahoma_Remote_Seller_Law.html
Oregon	No sales or use tax.	N/A	N/A	N/A	

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
South Carolina	<p>Economic nexus: \$100,000 annual gross receipts from sales of TPP, electronic products, or services in current or previous calendar year. Applies to both state and local sales and use taxes.</p> <p>Marketplace facilitators with nexus must collect taxes on sales made on marketplace, effective April 26, 2019.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: If specified conditions are met.</p>	<p>S.C. Code Ann. §§12-36-1340, 12-36-70, 12-36-71, 12-36-80; Rev. Ruling #18-14 and #18-15</p> <p>S.C. Code Ann. §12-36-80; SC Revenue Ruling #14-4</p>	November 1, 2018	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	<p>https://dor.sc.gov/resources-site/lawandpolicy/Documents/RemoteSellerFAQ.pdf#search=marketplace</p> <p>https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL19-14.pdf#search=marketplace</p>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
South Dakota	<p>Economic nexus: \$100,000 gross revenues from sales of TPP, electronic products, or services in current or prior calendar year; or 200 transactions.</p> <p>Beginning March 1, 2019, remote sellers and marketplace facilitators making 200 sales or \$100,000 or more in sales to South Dakota purchasers must register and pay sales tax.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: Yes if specified conditions are met.</p>	<p>S.D. Code §10-64-2; 2018 SB 1</p> <p>2018 SB 2</p> <p>S.D. Code §10-45-2.5</p>	November 1, 2018	SSUTA membership: Yes	More information on economic nexus available at: https://dor.sd.gov/taxes/business_taxes/remoteseller.aspx

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Tennessee	<p>Economic nexus: Regular or systematic solicitation of Tennessee consumers that exceed \$500,000 during previous 12 month period.</p> <p>Marketplace facilitators are “dealers for sales and use tax purposes</p> <p>Click-through nexus: Referred Tennessee sales exceed \$10,000 in gross receipts.</p> <p>Affiliate nexus: None.</p>	<p>Tenn. Code Ann. §§67-6-501, 67-6-102(25); Tenn. Comp. R. & Regs. §1320-05-01.129(2); H.B. 667 (Ch. 19-429)</p> <p>Att. Gen. Opinion No. 19-03</p> <p>Tenn. Code Ann. §67-6-520</p>	July 1, 2019	<p>SSUTA membership: No</p> <p>Local sales and use taxes: Yes</p>	<p>More information available at: www.tn.gov/content/dam/tn/revenue/documents/notices/sales/sales19-04.pdf</p> <p>www.tn.gov/content/dam/tn/revenue/documents/notices/sales/sales19-05.pdf</p> <p>https://revenue.support.tn.gov/hc/en-us/sections/360004678431-Post-Wayfair-Collection-by-Out-of-State-Dealers</p>
Texas	<p>Economic nexus: \$500,000 gross revenue from sales of TPP and services in preceding 12 calendar months beginning with July 1, 2018.</p> <p>Marketplace providers with nexus must collect tax on sales over the marketplace, effective October 1, 2019.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: Yes if specified conditions are met.</p>	<p>Tex. Tax Code Ann. §§151.008(b), 151.0242, 151.107(a); 34 TAC §3.286(b)(2)</p> <p>Tex. Tax Code Ann. §151.107(a)(7) and(d)</p>	October 1, 2019	<p>SSUTA membership: No</p> <p>Local sales and use taxes: Yes</p>	<p>More information available at: https://comptroller.texas.gov/taxes/sales/remote-sellers.php</p> <p>Effective October 1, 2019, remote sellers may elect to collect a single local use tax rate (1.75% for 2019) in lieu of collecting the actual local use tax due on each transaction (Tex. Tax Code Ann. §51.0595)</p>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Utah	<p>Economic nexus: \$100,000 gross revenues from sales of TPP, electronic products, or services in current or previous calendar year; or 200 transactions.</p> <p>Marketplace facilitators with nexus must collect tax on sales made on the marketplace.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: Yes if specified conditions are met.</p>	<p>Utah Code Ann. §59-12-107(2)(c); 59-12-107.6</p> <p>Utah Code Ann. §59-12-107</p>	January 1, 2019; marketplace facilitator provisions effective October 1, 2019	SSUTA membership: Yes	More information on economic nexus available at: https://tax.utah.gov/forms/pubs/pub-25-jul2019.pdf

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Vermont	<p>Economic nexus: \$100,000 of sales during preceding 12-month period; or 200 transactions.</p> <p>Effective June 1, 2019, marketplace facilitators with nexus must collect tax on sales made on the marketplace.</p> <p>Click-through nexus: Referred Vermont sales exceed \$10,000 in gross receipts.</p> <p>Affiliate nexus: Yes if specified conditions are met.</p>	<p>Vt. Stat. Ann. Tit. 32 §9701(9)(F)</p> <p>Vt. Stat. Ann. Tit. 32 §9701(9)(I)</p> <p>Vt. Stat. Ann. Tit. 32 §9701(9)(C)</p>	July 1, 2018	SSUTA membership: Yes	
Virginia	<p>Economic nexus: \$100,000 of aggregated retail sales during previous or current calendar year; or 200 transactions.</p> <p>Marketplace facilitators with nexus must collect tax on sales made on the marketplace.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: Yes, if specified conditions are met.</p>	<p>Va. Code §§58.1-612(C)(10), 58.1-612.1</p> <p>Va. Code §58.1-612(C)(7)</p>	July 1, 2019	SSUTA membership: No	<p>For more information, see: http://dls.virginia.gov/pubs/briefs/Brief60.pdf</p> <p>https://townhall.virginia.gov/L/GetFile.cfm?File=C:%5CTownHall%5Cdocroot%5CGuidanceDocs_Proposed%5C161%5CGDoc_TAX_2059_20190507.pdf</p>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Washington	<p>Economic nexus: \$100,000 retail sales in current or prior calendar year; or prior to March 14, 2019, 200 transactions.</p> <p>Marketplace facilitators collect taxes if its total sales (including those of marketplace sellers) exceed \$100,000.</p> <p>Click-through nexus: Referred Washington sales exceed \$10,000 in gross receipts. Repealed by HB 5581, effective March 14, 2019.</p> <p>Affiliate nexus: None.</p>	<p>Wash. Rev. Code §§82.08.020, 82.08.050, 82.08.053</p> <p>Wash. Rev. Code §82.08.052</p>	October 1, 2018	SSUTA membership: Yes	More info available at: https://dor.wa.gov/find-taxes-rates/retail-sales-tax/marketplace-fairness-leveling-playing-field

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
West Virginia	<p>Economic nexus: \$100,000 of sales of goods or services during preceding calendar year; or 200 transactions. Applies to state and municipal sales and use taxes.</p> <p>Marketplace facilitators or referrers liable for use tax collection if West Virginia nexus.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: Yes if specified conditions are met.</p>	<p>W. Va. Code §§11-15A-6, 11-15A-1(b)(8); Admin. Notice 2018-18</p> <p>W. Va. Code §§11-15A-1(b)(8)</p>	January 1, 2019; July 1, 2019, for marketplace facilitators	SSUTA membership: Yes	For more information, see https://tax.wv.gov/Business/SalesAndUseTax/Ecommerce/Pages/EcommerceAndWestVirginiaTax.aspx
Wisconsin	<p>Economic nexus: \$100,000 of gross sales in preceding calendar year; or 200 transactions.</p> <p>Effective October 1, 2018, marketplace providers required to collect use tax on behalf third party sellers.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: Yes if specified conditions are met.</p>	<p>Wis. Stat. §77.51(13); Admin. Code §11.97</p> <p>Wis. Stat. §77.51(13g)(d)</p>	October 1, 2018	SSUTA membership: Yes	<p>More info available at: www.revenue.wi.gov/Pages/Businesses/remote-sellers.aspx</p> <p>Regarding effective date of marketplace facilitator provisions, see: www.revenue.wi.gov/Pages/FAQS/ise-marketplace-providers-sellers.aspx#rst2</p>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Wyoming	<p>Economic nexus: \$100,000 of sales of TPP, admissions, or services for current or preceding calendar year; or 200 transactions.</p> <p>Marketplace facilitators required to collect sales tax on sales made to Wyoming purchasers.</p> <p>Click-through nexus: None.</p> <p>Affiliate nexus: Yes if specified conditions are met.</p>	<p>Wyo. Stat. Ann. §§35-15-101, 39-15-501, 35-15-502</p> <p>Wyo. Stat. Ann. §39-16-101(a)(x)</p>	February 1, 2019	SSUTA membership: Yes	More info at: http://revenue.wyo.gov/