

Wayfair Chart: States' Economic Nexus Standards/Streamlined Sales and Use Tax Agreement Membership Status
(updated August 9, 2021)

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.</p> <p>Marketplace facilitators with nexus must collect use taxes on sales made on the marketplace.</p>	Ala. Admin. Code Regs §810-6-2-90-03; 810-6-2.90.04 (proposed)	October 1, 2019; 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)	More info at: https://revenue.alabama.gov/sales-use/simplified-sellers-use-tax-ssut/simplified-sellers-use-tax-faqs/
Alaska	No sales or use tax.	N/A	N/A	N/A	

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Arizona	<p>Economic nexus threshold: Taxpayers with annual gross proceeds or gross income from Arizona customers in excess of \$100,000 after 2020 (\$150,000 for 2020; \$200,000 for 2019).</p> <p>Marketplace facilitators must collect tax if their gross proceeds or gross income from AZ customers exceeds \$100,000.</p>	H.B. 2757, Laws 2019; Ariz. Rev. Stat. §42-5043	October 1, 2019	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	<p>More info at: https://azdor.gov/transaction-privilege-tax/retail-sales-subject-tppt/out-state-sellers</p> <p>https://azdor.gov/transaction-privilege-tax/retail-sales-subject-tppt/out-state-sellers/frequently-asked-questions</p>
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>	Ark. Code Ann. §§26-52-103, 26-52-111, 26-52-117(d), 26-53-102); Reg. UT-3-M.2	July 1, 2019	SSUTA membership: Yes	More info at: www.dfa.arkansas.gov/excise-tax/sales-and-use-tax/remotesellers

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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>	R&TC §6203(c); Special Notices L-632 (May 2019), available at: http://cdtfa.ca.gov/formspubs/l632.pdf	April 1, 2019; October 1, 2019, for marketplace facilitators	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	More information available at: www.cdtfa.ca.gov/industry/wayfair.htm
Colorado	<p>Economic nexus: Retail sales of \$100,000 from sales of TPP, commodities and/or services in current or prior calendar year</p> <p>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 noncollecting retailers.</p>	Colo. Rev. St. §§39-26-102(3)(c), 39-26-102.3; 39-26-204(2)	June 1, 2019; October 1, 2019, for marketplace facilitators	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	<p>Colorado uses destination sourcing for sales tax purposes, including district taxes)</p> <p>For more information regarding economic nexus, see www.colorado.gov/pacific/tax/out-of-state-sales-tax</p>

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Connecticut	<p>Economic nexus: \$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>	Conn. Gen. Stat. §§12-407(a)(12) and (15)(A)(v)	December 1, 2018	<p>SSUTA membership: No</p> <p>Local taxes imposed: No</p>	https://portal.ct.gov/-/media/DRS/Publications/OCG/OCG-8.pdf?la=en
Delaware	No sales or use tax.	N/A	N/A	N/A	

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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>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>D.C. Code Ann. §47-2001</p> <p>D.C. Code Ann. §47-2002.01a</p>	January 1, 2019; April 1, 2019, for marketplace facilitators	<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%20%202019%29_0.pdf</p> <p>https://otr.cfo.dc.gov/page/marketplace-sellers-frequently-asked-questions-faqs</p> <p>Statute provides for simplified tax and administration if Congress enacts interstate uniformity legislation. (D.C. Code Ann. §47-2201(h))</p>
Florida	<p>Economic nexus: Retail sales of \$100,000 taxable sales of TPP in prior calendar year.</p> <p>Marketplace facilitators with Florida nexus must collect taxes for sales made on the marketplace.</p>	Fla. Stat. §§212-05, 212-06(2), 212-0596, 212-05965	July 1, 2021	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	<p>More information available at: https://floridarevenue.com/taxes/tips/Documents/TIP_21A01-03.pdf</p>

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Georgia	<p>Economic nexus: \$100,000 in gross revenue from retail sales of TPP delivered physically or electronically; or 200 transactions in current or previous calendar year from sales of TPP.</p> <p>Marketplace facilitators with Georgia nexus must collect taxes for sales made on the marketplace.</p>	Ga. Code Ann. §§48-8-2(8)(M.1) and (M.3), 48-8-30	January 1, 2019; April 1, 2020 for marketplace facilitators	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> <p>More information about marketplace facilitator law is available at: file:///C:/Users/sandyw/Downloads/pb_sut-2020-01_marketplace_facilitators.pdf</p>
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>	Sec. 1, Act 41 (SB 2514), Laws 2018; Sec. 1, SB 396, Laws 2019	July 1, 2018; January 1, 2020, for marketplace facilitators	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	More info: Hawaii Department of Taxation Announcement No. 2018-10 and Tax Information Release 2019-03

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Idaho	<p>Economic nexus: \$100,000 of cumulative gross receipts from sales of TPP and some services for current or prior calendar year.</p> <p>Marketplace facilitators with Idaho nexus must collect taxes for sales made on the marketplace.</p>	Idaho Code §§63-3611(h), 3612, 63-3620E	June 1, 2019	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	More info on remote sellers/ marketplace facilitators available at: https://tax.idaho.gov/i-1171.cfm
Illinois	<p>Economic nexus: \$100,000 of gross receipts from sales of TPP for prior 12-month period; or 200 transactions.</p> <p>Marketplace facilitators with Illinois nexus must collect taxes for sales made on the marketplace.</p>	35 ILCS 105/§2; 35 ILCS 105/§3-45; Info. Bull. 2019-05	October 1, 2018; January 1, 2020 for marketplace facilitators	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	<p>More information on economic nexus available at:</p> <p>https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2019/FY-2019-05.pdf#search=remote%20seller</p> <p>https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-18.pdf#search=Information%20Bulletin%202020%2D18</p> <p>https://www2.illinois.gov/rev/research/taxinformation/sales/Pages/Frequently-Asked-Questions-%28FAQs%29-for-Marketplace-Facilitators%2c-Marketplace-Sellers%2c-and-Remote-Retailers.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>Marketplace facilitators with nexus must collect tax on sales made over marketplace.</p>	IC §§6-2.5-2-1(c), 6-2.5-4-18	October 1, 2018; July 1, 2019, for marketplace facilitators	SSUTA membership: Yes	<p>More information: www.in.gov/dor/business-tax/remote-seller-information/</p> <p>www.in.gov/dor/business-tax/remote-seller-information/marketplace-facilitators/</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.</p> <p>Marketplace facilitators with nexus must collect tax on sales made over marketplace.</p>	Iowa Code §§431.14A, 423.1; Rule 710-30.1(423), IAC	January 1, 2019; July 1, 2019, for marketplace facilitators	SSUTA membership: Yes	<p>More information at: https://tax.iowa.gov/remote-sellers</p> <p>https://tax.iowa.gov/marketplace-facilitators</p>

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Kansas	<p>Economic nexus: Prior to July 1, 2021 no exemption for small retailers. Effective July 1, 2021, \$100,000 of cumulative gross receipts from sales of TPP from January 1, 2021 through June 30, 2021 or during the current or prior calendar year.</p> <p>Marketplace facilitators with nexus must collect tax on sales made over marketplace</p>	Kan. Stat. Ann. §79-3702(h)(1)(G)	October 1, 2019; July 1, 2021 for marketplace facilitators	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> <p>SB 50 enacted in 2021 adopted small business exemption for remote sellers</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>	Ky. Rev. Stat. Ann. §§139.340(2)(g), 139.450(2)	October 1, 2018; July 1, 2019, for marketplace facilitators	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>

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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>Marketplace facilitators with nexus must collect tax on sales made on marketplace.</p>	La. Rev. Stat. Ann. §47:301(4)(m), 47:339; http://revenue.louisiana.gov/LawsPolicies/RSIB%2018-001%20-%20Remote%20Sellers%20Impact%20of%20Wayfair.pdf ; Act 2016 (Laws 2020)	July 1, 2020	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	More information: https://revenue.louisiana.gov/LawsAndPolicies/RemoteSellersInformationBulletins
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>Marketplace facilitators with ME nexus must collect tax on sales made over marketplace.</p>	36 MRSA §1754-B 36 MRSA §1951-B.1	July 1, 2018; October 1, 2019, for marketplace facilitators	<p>SSUTA membership: No</p> <p>Local taxes imposed: No</p>	<p>More information available: https://www.maine.gov/revenue/taxes/sales-use-service-provider-tax/guidance-documents/remote-sellers</p> <p>https://www.maine.gov/revenue/faq/marketplace</p>

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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>Marketplace facilitators with MD nexus required to collect use taxes.</p>	Md. Code Ann. §11-701; Md. Regs. Code Title 3, §03.06.01.33	October 1, 2018; October 1, 2019, for marketplace facilitators	<p>SSUTA membership: No</p> <p>Local taxes imposed: No</p>	More information: https://marylandtaxes.gov/forms/Tax_Publications/Tax_Alerts/SUT_Tax_Alert_Sept2019.pdf
Massachusetts	<p>Economic nexus: \$100,000 of sales of TPP or certain services in preceding or current taxable year.</p> <p>Marketplace facilitators with Massachusetts nexus must collect use taxes.</p>	Mass. Gen. Laws Ch. 64H §1 and §34; Reg. 830 CMR 64H.1.7	October 1, 2017; October 1, 2019, for marketplace facilitators	<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
Michigan	<p>Economic nexus: \$100,000 in sales during the previous calendar year; or 200 transactions.</p> <p>Marketplace facilitators with Michigan nexus must collect use taxes.</p>	Mich. Comp. Laws §205.52b; Revenue Administrative Bulletin 2018-16	October 1, 2018; January 1, 2020, for marketplace facilitators	SSUTA Membership: Yes	More information: www.michigan.gov/taxes/0,4676,7-238-43519_43529-474288--,00.html

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.</p> <p>Marketplace providers with nexus must collect tax on sales made over marketplace.</p>	<p>Minn. Stat. §297A.66Subd.3.(d)</p> <p>Minn. Stat. §297A.66Subd.4a</p>	October 1, 2018; October 1, 2019, for marketplace facilitators	SSUTA membership: Yes	More information: www.revenue.state.mn.us/sales-tax-update-marketplace-providers
Mississippi	<p>Economic nexus: \$250,000 in sales in previous 12 months.</p> <p>Marketplace facilitators with Mississippi nexus must collect use tax on sales made over the marketplace.</p>	Miss. Code Ann. §27-67-4(2); Miss. Rule 35.35.IV.3.09; HB 379, Laws 2020	September 1, 2018; July 1, 2020, for marketplace facilitators	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	<p>More information: www.dor.ms.gov/Business/Documents/Online%20Seller%20Guidance.pdf</p> <p>www.dor.ms.gov/Notices/72-20-04%20MARKETPLACE%20FACILITATORS.pdf</p>
Missouri	<p>Economic nexus: More than \$100,000 of gross receipts from sales of TPP in previous or current calendar year.</p> <p>Marketplace facilitators with Missouri nexus must collect use tax on sales made over the marketplace.</p>	RSMo §144.605(2)(g), 144.752	January 1, 2023	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	
Montana	No sales or use tax.	N/A	N/A	N/A	

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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>	Neb. Rev. Stat. §§77-2701.13, 77-2701.16, 77-2701.32, 77-2705, 77-2708; Reg. 1-004.02	January 1, 2019; April 1, 2019, for marketplace facilitators	SSUTA membership: Yes	For more information see: https://revenue.nebraska.gov/about/frequently-asked-questions/remote-seller-and-marketplace-facilitator-faqs
Nevada	<p>Economic nexus: \$100,000 gross revenues from sales of TPP in current or previous calendar year; or 200 transactions.</p> <p>Marketplace facilitators with nexus must collect tax on sales made over the marketplace.</p>	LCB File No. R189-18	October 1, 2018; October 1, 2019, for marketplace facilitators	SSUTA membership: Yes	<p>More information: https://tax.nv.gov/FAQs/Remote-Sellers/</p> <p>https://tax.nv.gov/Home/Features/Marketplace_Facilitators_and_Marketplace_Sellers/</p>
New Hampshire	No sales or use tax.	N/A	N/A	N/A	SB 242, laws 2019, prohibits other states from imposing sales and use tax collection requirements on New Hampshire sellers unless the other state provides notice to the New Hampshire department of justice.

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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.</p>	AB 4497 (P.L. 2018, Ch. 132)	November 1, 2018	SSUTA membership: Yes	<p>For more information, see www.state.nj.us/treasury/taxation/remotesellers.shtml</p> <p>www.state.nj.us/treasury/taxation/pdf/pubs/sales/tb83.pdf</p>
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>	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>	

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New York	<p>Economic nexus: \$500,000 of gross receipts from sales of TPP in immediate previous four quarterly periods; and 100 transactions.</p> <p>Marketplace facilitators with nexus must collect taxes for sales made on the marketplace.</p>	N.Y. Tax Law §1101(b)(8)(iv); Important Notice N-19-1	June 21, 2018; June 1, 2019, for marketplace facilitators	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	More information available at: www.tax.ny.gov/pdf/memos/sales/m19-2-1s.pdf
North Carolina	<p>Economic nexus: \$100,000 in North Carolina sourced gross sales during the previous calendar year; or 200 transactions.</p> <p>Marketplace facilitators with nexus must collect tax on sales made over the marketplace.</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>	November 1, 2018; February 1, 2020, for marketplace facilitators	<p>SSUTA membership: Yes</p>	<p>More information available at: www.ncdor.gov/remote-sales-frequently-asked-questions</p> <p>https://files.nc.gov/ncdor/documents/files/SD-20-1-Marketplace-Facilitators-Marketplace-Sellers-FINAL-DRAFT-01282020.pdf</p>

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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.</p> <p>Marketplace facilitators with nexus must collect tax on sales made over the marketplace.</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>October 1, 2018; October 1, 2019, for marketplace facilitators</p>	<p>SSUTA membership: Yes</p>	<p>More info available at: https://www.nd.gov/tax/faqs/topics/26</p> <p>www.nd.gov/tax/user/businesses/formspublications/sales-use-tax/streamlined-sales-use/marketplace-facilitator</p>
Ohio	<p>Economic nexus: \$100,000 in gross receipts from sales of TPP or other services in current or previous calendar year.</p> <p>Marketplace facilitators with nexus must collect tax on sales made over the marketplace.</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>January 1, 2018; September 1, 2019, for marketplace facilitators</p>	<p>SSUTA membership: Yes</p>	<p>More information available at: https://tax.ohio.gov/wps/portal/gov/tax/business/ohio-business-taxes/sales-and-use/out-of-state-sellers</p> <p>https://tax.ohio.gov/wps/portal/gov/tax/business/ohio-business-taxes/sales-and-use/marketplace-facilitators</p>

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Oklahoma	<p>Economic nexus: \$100,000 of taxable merchandise sales during the preceding or current calendar year.</p> <p>A marketplace facilitator 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>	Okla. Stat. Tit. 68 §§1351, 1352	July 1, 2018; November 1, 2019, for marketplace facilitators	SSUTA membership: Yes	More information at: https://oklahoma.gov/content/dam/ok/en/tax/documents/resources/publications/streamlines-sales-tax/WayfairFAQs-06152020.pdf
Oregon	No sales or use tax.	N/A	N/A	N/A	

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Pennsylvania	<p>Economic nexus: \$100,000 of gross sales from TPP, certain services, and digital products in previous 12 months.</p> <p>A marketplace facilitator, remote seller or referrer with no physical presence or economic nexus who had at least \$10,000 in aggregate Pennsylvania sales must: register, collect and remit tax; or comply with notice and reporting requirements.</p>	72 P.S. §7201 et seq.; Sales and Use Tax Bulletin 2019-01	July 1, 2019	<p>SSUTA membership: No</p> <p>Local taxes imposed: Yes</p>	<p>More information at: www.revenue.pa.gov/GeneralTaxInformation/Tax%20Types%20and%20Information/SUT/OnlineRetailers/Pages/default.aspx</p> <p>www.revenue.pa.gov/GeneralTaxInformation/TaxLawPoliciesBulletinsNotices/TaxBulletins/SUT/Documents/st_bulletin_2018-01.pdf?description=Body%2525252Cfreeinfo%25252540vatlive.com</p>

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Rhode Island	<p>Economic nexus: \$100,000 in gross revenue from sales of TPP, prewritten computer software, specified digital products, or services in prior calendar year; or 200 transactions. From August 2017 to July 1 2019, remote sellers had the option to: register, collect, or remit; or comply with specified reporting requirements.</p> <p>Marketplace facilitators with nexus must collect taxes for sales made on the marketplace.</p>	RI Gen. Laws §§44-18.2-2, 44-18-2-3	August 17, 2017; January 15, 2018, for marketplace facilitators	SSUTA membership: Yes	Additional info: http://www.tax.ri.gov/Non-collecting%20retailers/index.php
South Carolina	<p>Economic nexus: \$100,000 annual gross receipts from sales of TPP, electronic products, or services in current or previous calendar year.</p> <p>Marketplace facilitators with nexus must collect taxes on sales made on marketplace.</p>	S.C. Code Ann. §§12-36-1340, 12-36-70, 12-36-71, 12-36-80; Rev. Ruling #18-14 and #18-15	November 1, 2018; April 26, 2019, for marketplace facilitators	SSUTA membership: No Local taxes imposed: Yes	More information at: https://dor.sc.gov/resources-site/lawandpolicy/Documents/RemoteSellerFAQ.pdf#search=remote%20seller https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL19-14.pdf#search=facilitator

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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>Marketplace providers with South Dakota nexus must collect sales tax.</p>	<p>S.D. Code §10-64-2; 2018 SB 1</p> <p>2018 SB 2 Code §10-45-2.5</p>	November 1, 2018; March 1, 2019, for marketplace facilitators	SSUTA membership: Yes	More information at: https://dor.sd.gov/businesses/taxes/sales-use-tax/#remote
Tennessee	<p>Economic nexus: Regular or systematic solicitation of Tennessee consumers that exceed \$500,000 (\$100,000 beginning October 1, 2020) during previous 12 month period.</p> <p>Marketplace facilitators with Tennessee nexus must collect tax on sales made over the internet.</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)	July 1, 2019; October 1, 2020, for marketplace facilitators	<p>SSUTA membership: No</p> <p>Local sales and use taxes: Yes</p>	More information available at: https://www.tn.gov/revenue/taxes/sales-and-use-tax/out-of-state-dealers-marketplace-facilitators.html

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Texas	<p>Economic nexus: \$500,000 gross revenue from sales of TPP and services in preceding 12 calendar months.</p> <p>Marketplace providers with nexus must collect tax on sales over the marketplace.</p>	Tex. Tax Code Ann. §§151.008(b), 151.0242, 151.107(a); 34 TAC §3.286(b)(2)	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>https://comptroller.texas.gov/taxes/sales/remote-sellers-marketplace-faq.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>
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>	Utah Code Ann. §59-12-107(2)(c); 59-12-107.6	January 1, 2019; October 1, 2019, for marketplace facilitators	SSUTA membership: Yes	<p>More information on economic nexus available at: https://tax.utah.gov/sales/remote-sellers</p> <p>https://tax.utah.gov/sales/marketplace-facilitators</p>
Vermont	<p>Economic nexus: \$100,000 of sales during preceding 12-month period; or 200 transactions.</p> <p>Marketplace facilitators with nexus must collect tax on sales made on the marketplace.</p>	<p>Vt. Stat. Ann. Tit. 32 §9701(9)(F)</p> <p>Vt. Stat. Ann. Tit. 32 §9701(9)(I)</p>	July 1, 2018; June 1, 2019, for marketplace facilitators	SSUTA membership: Yes	<p>More information at: https://tax.vermont.gov/business-and-corp/sales-and-use-tax/wayfair</p> <p>https://tax.vermont.gov/business-and-corp/sales-and-use-tax/marketplace</p>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
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>	Va. Code §§58.1-612(C)(10), 58.1-612.1	July 1, 2019	SSUTA membership: No	For more information, see: www.tax.virginia.gov/remote-sellers-marketplace-facilitators-economic-nexus
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>	Wash. Rev. Code §§82.08.020, 82.08.050, 82.08.053; Wash. Admin. Code §458-20-282	January 1, 2020	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>	W. Va. Code §§11-15A-6, 11-15A-1(b)(8); Admin. Notice 2018-18	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>Marketplace providers required to collect use tax on behalf third party sellers.</p>	Wis. Stat. §77.51(13); Admin. Code §11.97	October 1, 2018; January 1, 2020, for marketplace facilitators	SSUTA membership: Yes	<p>More info available at: www.revenue.wi.gov/Pages/Businesses/remote-sellers.aspx</p> <p>www.revenue.wi.gov/Pages/Businesses/marketplace-providers-sellers.aspx</p>
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>	Wyo. Stat. Ann. §§35-15-101, 39-15-501, 35-15-502	February 1, 2019; July 1, 2019, for marketplace facilitators	SSUTA membership: Yes	