

*Wayfair* Chart: States' Economic Nexus Standards/Streamlined Sales and Use Tax Agreement Membership Status  
(updated March 18, 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><b>Economic nexus threshold:</b> 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><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> 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	<p><b>SSUTA membership:</b> No, but has state-only Simplified Seller's Use Tax Program with 8% uniform tax rate (2% discount if taxes remitted timely)</p>	<p>Marketplace facilitators with marketplace sales in excess of \$250,000 must collect and remit taxes for third-party vendors, effective January 1, 2019.</p> <p>Individual vendors relieved of responsibility if facilitator collects tax. (Act No. 2018-539)</p> <p>More info at:  <a href="https://revenue.alabama.gov/2018/07/03/ador-announces-sales-and-use-tax-guidance-for-online-sellers/">https://revenue.alabama.gov/2018/07/03/ador-announces-sales-and-use-tax-guidance-for-online-sellers/</a></p>
Alaska	No sales or use tax.	N/A	N/A	N/A	
Arizona	<p><b>Physical presence required:</b> No economic nexus standard.</p> <p><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> Facts and circumstances test.</p>	<p>Ariz. Rev. Stat. §42-5151</p> <p>Ariz. Transaction Privilege Tax Ruling TPR 08-01</p>	N/A	<p><b>SSUTA membership:</b> No</p> <p><b>Local taxes imposed:</b> Yes</p>	
Arkansas	<p><b>Physical presence required:</b> No economic nexus standards.</p> <p><b>Click-through nexus:</b> Referred Arkansas sales of \$10,000 in gross receipts.</p> <p><b>Affiliate nexus:</b> If specified conditions are met.</p>	<p>Ark. Code Ann. §§26-52-103, 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>	N/A	<p><b>SSUTA membership:</b> Yes</p>	

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California	<p><b>Economic nexus threshold:</b> \$100,000 of sales of TPP in prior or current calendar year; or 200 transactions. Applies to district taxes as well.</p> <p><b>Click-through nexus:</b> 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><b>Affiliate nexus:</b> Yes, if specified conditions are met.</p>	<p>R&amp;TC §6203(c); Special Notices L-565 and L-591 (December 2018) available at: <a href="http://www.cdtfa.ca.gov/news/#Notices-Newsletters">www.cdtfa.ca.gov/news/#Notices-Newsletters</a></p> <p>R&amp;TC §6203(c)(5); 18 Cal. Code Regs. 1684</p> <p>R&amp;TC §6203(c)(4)</p>	April 1, 2019	<p><b>SSUTA membership:</b> No</p> <p><b>Local taxes imposed:</b> Yes</p>	<p>More information available at: <a href="http://www.cdtfa.ca.gov/industry/wayfair.htm">www.cdtfa.ca.gov/industry/wayfair.htm</a></p> <p>Legislation (AB 147) has been introduced that would establish a \$500,000 threshold.</p>

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Colorado	<p><b>Economic nexus:</b> \$100,000 in gross revenue; or 200 transactions in current or previous calendar year from Colorado sales of TPP or services.</p> <p><b>Use tax reporting requirements:</b> Extensive use tax reporting requirements for remote retailers with \$100,000 of total gross sales.</p> <p><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> Yes, if specified conditions are met.</p>	<p>Colo. Rev. St. §39-26-102.3; 39 Colo. Code Regs. §39-26-204(2)</p> <p>Colo. Rev. St. §39-26-102.3(3)</p>	December 1, 2018	<p><b>SSUTA membership:</b> No</p> <p><b>Local taxes imposed:</b> Yes</p>	<p>Statute provides for simplified tax and rate if U.S. Congress enacts interstate sales tax legislation. (Colo. Rev. St. §39-26-104(2))</p> <p>Colorado is also applying economic nexus thresholds to local and district taxes, effective May 31, 2019. More information is available at <a href="http://www.colorado.gov/pacific/tax/sales-tax-changes">www.colorado.gov/pacific/tax/sales-tax-changes</a></p> <p>For more information regarding economic nexus, see <a href="http://www.colorado.gov/pacific/tax/information-out-state-retailers">www.colorado.gov/pacific/tax/information-out-state-retailers</a></p>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Connecticut	<p><b>Economic nexus:</b> Regular and systematic solicitation of sales of tangible personal property plus \$250,000 in gross receipts; and 200 transactions within 12-month period ended on the prior September 30.</p> <p>Large marketplace facilitators (\$250,000 in gross CT sales) required to collect and remit sales tax.</p> <p><b>Click-through nexus:</b> Connecticut sales of \$2,000 referred.</p> <p><b>Affiliate nexus:</b> 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><b>SSUTA membership:</b> No</p> <p><b>Local taxes imposed:</b> No</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><b>Economic nexus:</b> \$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><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> None.</p>	<p>D.C. Code Ann. §47-2001</p> <p>D.C. Code Ann. §47-2002.01a</p>	January 1, 2019	<p><b>SSUTA membership:</b> No</p> <p><b>Local taxes imposed:</b> No</p>	<p>More information available at: <a href="https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/page_content/attachments/Wayfair%20Response%20Notice%20%281%202%202019%29_0.pdf">https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/page_content/attachments/Wayfair%20Response%20Notice%20%281%202%202019%29_0.pdf</a></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><b>Economic nexus:</b> \$250,000 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>Alternatively, extensive use tax notification and reporting requirements.</p> <p><b>Click through nexus:</b> Referred Georgia sales exceed \$50,000 in gross receipts.</p> <p><b>Affiliate nexus:</b> 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	<b>SSUTA membership:</b> Yes	More information available at: <a href="https://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/LATP/Policy%20Bulletin/PB_SUT-2018-07_Remote_Sellers.pdf">https://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/LATP/Policy%20Bulletin/PB_SUT-2018-07_Remote_Sellers.pdf</a>
Hawaii	<p><b>Economic nexus:</b> \$100,000 gross income or proceeds from sales of TPP within current or prior calendar year; or 200 transactions.</p> <p><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> Yes, facts and circumstances test.</p>	<p>Sec. 1, Act 41 (SB 2514), Laws 2018</p> <p>Dept. of Taxation Letter Ruling 2012-10</p>	July 1, 2018	<p><b>SSUTA membership:</b> No</p> <p><b>Local taxes imposed:</b> Yes</p>	More info: Hawaii Department of Taxation Announcement No. 2018-10



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Idaho	<p><b>Physical presence required:</b> No economic nexus standard.</p> <p><b>Click-through nexus:</b> Referred Idaho sales exceed \$10,000 in gross receipts.</p> <p><b>Affiliate nexus:</b> Yes if out-of-state retailers sales into Idaho exceed \$100,000.</p>	<p>Idaho Code §63-3611</p> <p>Idaho Code §63-3611(g)</p> <p>Idaho Code §63-3615</p>	N/A	<p><b>SSUTA membership:</b> No</p> <p><b>Local taxes imposed:</b> Yes</p>	<p>Statute defines nexus broadly (to the extent allowed by U.S. Constitution), but historically state has used physical presence standard.</p> <p>Idaho State Tax Commission studying effects of <i>Wayfair</i> decision.</p> <p>More info on click-through nexus available at: <a href="https://tax.idaho.gov/pubs/EIS00391_08-06-2018.pdf">https://tax.idaho.gov/pubs/EIS00391_08-06-2018.pdf</a></p>
Illinois	<p><b>Economic nexus:</b> \$100,000 of gross receipts from sales of TPP for prior 12-month period; or 200 transactions.</p> <p><b>Click-through nexus:</b> Referred Illinois sales exceed \$10,000 in gross receipts.</p> <p><b>Affiliate nexus:</b> 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><b>SSUTA membership:</b> No</p> <p><b>Local taxes imposed:</b> Yes</p>	<p>More information on economic nexus available at: <a href="https://www2.illinois.gov/rev/research/legalinformation/EmergencyRules/Wayfair/Pages/default.aspx">https://www2.illinois.gov/rev/research/legalinformation/EmergencyRules/Wayfair/Pages/default.aspx</a></p>

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Indiana	<p><b>Economic nexus:</b> \$100,000 gross revenues from current or previous calendar year for sales of TPP, electronic products, or services; or 200 transactions.</p> <p><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> None.</p>	IC §6-2.5-2-1(c)	October 1, 2018	<b>SSUTA membership:</b> Yes	More information: <a href="http://www.in.gov/dor/6367.htm">www.in.gov/dor/6367.htm</a>
Iowa	<p><b>Economic nexus:</b> \$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><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> 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	<b>SSUTA membership:</b> Yes	More information at: <a href="https://tax.iowa.gov/south-dakota-v-wayfair">https://tax.iowa.gov/south-dakota-v-wayfair</a>

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Kansas	<p><b>Physical presence required:</b> No economic nexus standard.</p> <p><b>Click-through nexus: Referred</b> Kansas sales exceed \$10,000 in gross receipts.</p> <p><b>Affiliate nexus:</b> 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	<b>SSUTA membership:</b> Yes	Statute defines nexus broadly (to the extent allowed by U.S. Constitution), but historically state has used physical presence standard.
Kentucky	<p><b>Economic nexus:</b> \$100,000 gross revenues from sales of TPP or digital property in current or previous calendar year; or 200 transactions.</p> <p><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> 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)</p> <p>Ky. Rev. Stat. Ann. §139.340(2)(a)</p>	October 1, 2018	<b>SSUTA membership:</b> Yes	More information: <a href="https://revenue.ky.gov/News/Pages/Kentucky-Sales-and-Use-Tax-Collections-by-Remote-Retailers-U.S.-Supreme-Court-Ruling.aspx">https://revenue.ky.gov/News/Pages/Kentucky-Sales-and-Use-Tax-Collections-by-Remote-Retailers-U.S.-Supreme-Court-Ruling.aspx</a>

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Louisiana	<p><b>Economic nexus:</b> \$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><b>Click-through nexus:</b> Referred Louisiana sales exceed \$50,000 in gross receipts.</p> <p><b>Affiliate nexus:</b> Yes if specified conditions are met.</p>	<p>La. Rev. Stat. Ann. §47:301(4)(m); <a href="http://revenue.louisiana.gov/LawsPolicies/RSIB%202018-001%20-%20Remote%20Sellers%20Impact%20of%20Wayfair.pdf">http://revenue.louisiana.gov/LawsPolicies/RSIB%202018-001%20-%20Remote%20Sellers%20Impact%20of%20Wayfair.pdf</a></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	<p><b>SSUTA membership:</b> No</p> <p><b>Local taxes imposed:</b> Yes</p>	LA DOR news release: <a href="http://www.rev.state.la.us/NewsAndPublications/NewsReleaseDetails/11466">www.rev.state.la.us/NewsAndPublications/NewsReleaseDetails/11466</a>
Maine	<p><b>Economic nexus:</b> \$100,000 gross revenues from sales of TPP, electronic products, or services in current or previous calendar year; or 200 transactions.</p> <p><b>Click-through nexus:</b> Referred Maine sales exceed \$10,000 in gross receipts.</p> <p><b>Affiliate nexus:</b> Yes if specified conditions are met.</p>	<p>36 MRSA §1951-B</p> <p>36 MRSA §1754-B.1-A.C</p> <p>36 MRSA §1951-B.1</p>	July 1, 2018	<p><b>SSUTA membership:</b> No</p> <p><b>Local taxes imposed:</b> No</p>	More information available: <a href="http://www.maine.gov/revenue/salesuse/salestax/RemotesellersGuidance.html">www.maine.gov/revenue/salesuse/salestax/RemotesellersGuidance.html</a>

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Maryland	<p><b>Economic nexus:</b> \$100,000 gross revenues from sales of TPP or services in current or previous calendar year; or 200 transactions.</p> <p><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> None.</p>	Md. Code Ann. §11-701; Md. Regs. Code Title 3, §03.06.01.33	October 1, 2018	<p><b>SSUTA membership:</b> No</p> <p><b>Local taxes imposed:</b> No</p>	<p>More information: <a href="http://taxes.marylandtaxes.gov/Resource_Library/Tax_Publications/Tax_Alerts/Maryland-Wayfair-Tax%20Alert-Final-Version%209-14-2018.pdf">http://taxes.marylandtaxes.gov/Resource_Library/Tax_Publications/Tax_Alerts/Maryland-Wayfair-Tax%20Alert-Final-Version%209-14-2018.pdf</a></p>
Massachusetts	<p><b>Economic nexus:</b> \$500,000 in sales of TPP or certain services in preceding calendar year; and 100 transactions.</p> <p><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> None.</p>	Mass. Gen. Laws Ch. 64H §1; Reg. 830 CMR 64H.1.7; Mass. DOR Directive 17-1	October 1, 2017	<p><b>SSUTA Membership:</b> No</p> <p><b>Local taxes imposed:</b> No</p>	<p>For more information, see: <a href="http://www.mass.gov/technical-information-release/tir-18-8-tax-jurisdiction-over-internet-vendors-prior-to-and">www.mass.gov/technical-information-release/tir-18-8-tax-jurisdiction-over-internet-vendors-prior-to-and</a></p> <p>Regulation specifies that physical presence established through “cookies.”</p>
Michigan	<p><b>Economic nexus:</b> \$100,000 in sales during the previous calendar year; or 200 transactions.</p> <p><b>Click-through nexus:</b> Sales referred to out-of-state seller exceeding \$10,000; and seller’s total California sales exceed \$50,000.</p> <p><b>Affiliate nexus:</b> 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	<b>SSUTA Membership:</b> Yes	<p>More information: <a href="http://www.michigan.gov/documents/treasury/South_Dakota_v_Wayfair_629239_7.pdf">www.michigan.gov/documents/treasury/South_Dakota_v_Wayfair_629239_7.pdf</a></p>

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Minnesota	<p><b>Economic nexus:</b> 10 or more retail sales totaling more than \$100,000 of goods or services in 12-month consecutive period; or 100 transactions.</p> <p><b>Click-through nexus:</b> Minnesota sales of at least \$10,000 in gross receipts referred.</p> <p><b>Affiliate nexus:</b> 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	<b>SSUTA membership:</b> Yes	<p>Marketplace providers required to collect and remit tax for registered retailers effective October 1, 2018.</p> <p>More information: <a href="http://www.revenue.state.mn.us/newsroom/Documents/20180725%20Wayfair%20Update.pdf">http://www.revenue.state.mn.us/newsroom/Documents/20180725%20Wayfair%20Update.pdf</a></p>
Mississippi	<p><b>Economic nexus:</b> \$250,000 in sales in previous 12 months.</p> <p><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> None.</p>	Miss. Code Ann. §27-67-4(2); Miss. Rule 35.35.IV.3.09	September 1, 2018	<p><b>SSUTA membership:</b> No</p> <p><b>Local taxes imposed:</b> Yes</p>	<p>More information: <a href="http://www.dor.ms.gov/Business/Documents/Online%20Seller%20Guidance.pdf">http://www.dor.ms.gov/Business/Documents/Online%20Seller%20Guidance.pdf</a></p>
Missouri	<p><b>Physical presence required:</b> No economic nexus standard.</p> <p><b>Click-through nexus:</b> <b>Referred</b> Missouri sales exceed \$10,000 in gross receipts.</p> <p><b>Affiliate nexus:</b> 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><b>SSUTA membership:</b> No</p> <p><b>Local taxes imposed:</b> Yes</p>	
Montana	No sales or use tax.	N/A	N/A	N/A	

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Nebraska	<p><b>Economic nexus:</b> \$100,000 gross revenues from annual sales; or 200 transactions.</p> <p><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> Yes if certain conditions are satisfied.</p>	<p>Neb. Rev. Stat. §77-2701.13; Reg. 1-004.02</p> <p>Neb. Rev. Stat. §77-2701.1(6)</p>	January 1, 2019	<b>SSUTA membership:</b> Yes	For more information see: <a href="http://www.revenue.nebraska.gov/news_rel/jul_18/wayfair.pdf">http://www.revenue.nebraska.gov/news_rel/jul_18/wayfair.pdf</a>
Nevada	<p><b>Economic nexus:</b> \$100,000 gross revenues from sales of TPP in current or previous calendar year; or 200 transactions; or engages in any other activity that establishes sufficient nexus with Nevada to satisfy the requirements of the U.S. Constitution.</p> <p><b>Click-through nexus:</b> Referred Nevada sales exceed \$10,000 in gross receipts.</p> <p><b>Affiliate nexus:</b> Yes if specified conditions are met.</p>	<p>LCB File No. R189-18</p> <p>Nev. Rev. Stat. §374.7247.1</p> <p>Nev. Rev. Stat. §374.7243</p>	October 1, 2018	<b>SSUTA membership:</b> Yes	<p>More information: <a href="https://tax.nv.gov/FAQs/Remote-Sellers/">https://tax.nv.gov/FAQs/Remote-Sellers/</a></p> <p>Proposed regulation available at: <a href="https://tax.nv.gov/FAQs/LCB-File-No-R189-18/">https://tax.nv.gov/FAQs/LCB-File-No-R189-18/</a></p>
New Hampshire	No sales or use tax.	N/A	N/A	N/A	Governor called special session to block collections of tax from NH customers.

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New Jersey	<p><b>Economic nexus:</b> \$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><b>Click-through nexus:</b> Referred New Jersey sales exceed \$10,000 in gross receipts.</p> <p><b>Affiliate nexus:</b> None.</p>	AB 4497 (P.L. 2018, Ch. 132)	November 1, 2018	<b>SSUTA membership:</b> Yes	For more information, see <a href="http://www.state.nj.us/treasury/taxation/remotesellers.shtml">www.state.nj.us/treasury/taxation/remotesellers.shtml</a>



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New Mexico	<p><b>Physical presence required:</b> No economic nexus standard.</p> <p><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> Facts and circumstances.</p>	<p>N.M. Stat. Ann. §7-9-10</p> <p><i>New Mexico Taxation and Revenue Department v. Barnesandnoble.com, LLC</i> (June 3, 2013) NM Supreme Court, Case No. 33,627</p>	N/A	<p><b>SSUTA Membership:</b> No</p> <p><b>Local taxes imposed:</b> Yes</p>	
New York	<p><b>Economic nexus:</b> \$300,000 of gross receipts from sales of TPP in immediate previous four quarterly periods; and 100 transactions.</p> <p><b>Click-through nexus:</b> Referred New York sales exceed \$10,000 in gross receipts.</p> <p><b>Affiliate nexus:</b> 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>	Guidance issued January 2019 went into “immediate effect”	<p><b>SSUTA membership:</b> No</p> <p><b>Local taxes imposed:</b> Yes</p>	More information available at: <a href="http://www.tax.ny.gov/pubs_and_bulls/publications/sales/nexus.htm">www.tax.ny.gov/pubs_and_bulls/publications/sales/nexus.htm</a>

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North Carolina	<p><b>Economic nexus:</b> \$100,000 in North Carolina sourced gross sales during the previous calendar year; or 200 transactions.</p> <p><b>Click-through nexus:</b> Referred North Carolina sales exceed \$10,000 in gross receipts.</p> <p><b>Affiliate nexus:</b> 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)(3)</p>	November 1, 2018	<b>SSUTA membership:</b> Yes	
North Dakota	<p><b>Economic nexus:</b> \$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, 200 transactions annually.</p> <p><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> Yes for subsidiaries meeting certain conditions.</p>	<p>N.D. Cent. Code §§57-39.2-02.2, 57-40.2.02.3; SB 2191 (2019)</p> <p>N.D. Cent. Code §57-40.2.01.08</p>	October 1, 2018	<b>SSUTA membership:</b> Yes	More info available at: <a href="http://www.nd.gov/tax/remoteseller/">www.nd.gov/tax/remoteseller/</a>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Ohio	<p><b>Substantial nexus</b> if seller uses in-state software and has gross receipts in excess of \$500,000 from sales of TPP or services in current or preceding calendar year.</p> <p><b>Click-through nexus:</b> Referred Ohio sales exceed \$10,000 in gross receipts.</p> <p><b>Affiliate nexus:</b> 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(I)(2)(i)</p> <p>Ohio Rev. Code Ann. §5741.01(I)(2)((e) and .01(6)</p>	January 1, 2018	<b>SSUTA membership:</b> Yes	Applications such as a catalog downloaded onto a customer's computer or cell phone is considered in-state software.
Oklahoma	<p><b>Economic nexus:</b> 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><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> 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	<b>SSUTA membership:</b> Yes	More information at: <a href="http://www.ok.gov/triton/modules/newsroom/newsroom_article.php?id=257&amp;article_id=44377">www.ok.gov/triton/modules/newsroom/newsroom_article.php?id=257&amp;article_id=44377</a> and <a href="http://www.ok.gov/tax/documents/Wayfair%20FAQs_083018.pdf">www.ok.gov/tax/documents/Wayfair%20FAQs_083018.pdf</a>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Oregon	No sales or use tax.	N/A	N/A	N/A	
Pennsylvania	<p><b>Economic nexus:</b> \$100,000 of gross sales from TPP, certain services, and digital products in previous 12 months. Applies to both marketplace sellers and facilitators.</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> <p><b>Click-through nexus:</b> Yes if pay compensation to have link on Pennsylvania businesses website. No threshold required.</p> <p><b>Affiliate nexus:</b> Yes if certain conditions are met.</p>	<p>72 P.S. §7201 et seq.; Sales and Use Tax Bulletin 2019-01</p> <p>Sales and Use Tax Bulletin 2011-01</p> <p>72 P.S. §7201(b); Sales and Use Tax Bulletin 2011-01</p>	July 1, 2019	<p><b>SSUTA membership:</b> No</p> <p><b>Local taxes imposed:</b> Yes</p>	

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Rhode Island	<p><b>Economic nexus:</b> Noncollecting retailers, referrers or retail sale facilitators with \$100,000 in gross revenue from sales of TPP, prewritten computer software, or services in prior calendar year; or 200 transactions must either: register, collect, or remit; or comply with specified reporting requirements.</p> <p><b>Click through nexus:</b> Referred Rhode Island sales exceeding \$5,000 in gross receipts.</p> <p><b>Affiliate nexus:</b> None.</p>	<p>RI Gen. Laws §§44-18.2-2, 44-18-2-3; Notice 2017-09</p> <p>RI Gen. Laws §44-18-15(2)</p>	August 17, 2017 (January 15, 2018, for retail sale facilitators)	<b>SSUTA membership:</b> Yes	Additional info: <a href="http://www.tax.ri.gov/Advisory/ADV_2018_24.pdf">www.tax.ri.gov/Advisory/ADV_2018_24.pdf</a>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
South Carolina	<p><b>Economic nexus:</b> \$100,000 annual gross receipts from sales of TPP, electronic products, or services in current or previous calendar year. Applies to both remote seller and marketplace and to both state and local sales and use taxes.</p> <p><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> If specified conditions are met.</p>	<p>S.C. Code Ann. §§12-36-1340, 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><b>SSUTA membership:</b> No</p> <p><b>Local taxes imposed:</b> Yes</p>	<p>South Carolina has issued draft revenue rulings that would establish economic nexus for remote sellers and marketplace operators. See: <a href="https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/Public%20Draft%20Marketplace%20Operator.pdf#search=marketplace">https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/Public%20Draft%20Marketplace%20Operator.pdf#search=marketplace</a></p> <p><a href="https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/Public%20Draft%20Marketplace%20Operator.pdf#search=marketplace">https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/Public%20Draft%20Marketplace%20Operator.pdf#search=marketplace</a></p> <p><a href="https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/Public%20Draft%20Marketplace%20Users.pdf#search=marketplace">https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/Public%20Draft%20Marketplace%20Users.pdf#search=marketplace</a></p>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
South Dakota	<p><b>Economic nexus:</b> \$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><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> 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	<b>SSUTA membership:</b> Yes	More information on economic nexus available at: <a href="https://dor.sd.gov/taxes/business_taxes/remoteseller.aspx">https://dor.sd.gov/taxes/business_taxes/remoteseller.aspx</a>
Tennessee	<p><b>Physical presence required:</b> No economic nexus standard.</p> <p>Marketplace facilitators are “dealers for sales and use tax purposes</p> <p><b>Click-through nexus:</b> Referred Tennessee sales exceed \$10,000 in gross receipts.</p> <p><b>Affiliate nexus:</b> None.</p>	<p>Tenn. Code Ann. §§67-6-501, 67-6-102(25)</p> <p>Att. Gen. Opinion No. 19-03</p> <p>Tenn. Code Ann. §67-6-520</p>	N/A	<p><b>SSUTA membership:</b> No</p> <p><b>Local sales and use taxes:</b> Yes</p>	Tenn. Comp. R. & Regs. §1320-05-01.129(2), which required out-of-state dealers who made more than \$500,000 in sales to collect sales tax, not effective until reviewed by the General Assembly. See Notice #18-11: <a href="http://www.tn.gov/content/dam/tn/revenue/documents/notices/sales/sales18-11.pdf">www.tn.gov/content/dam/tn/revenue/documents/notices/sales/sales18-11.pdf</a>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Texas	<p><b>Economic nexus:</b> \$500,000 gross revenue from sales of TPP and services in preceding 12 calendar months beginning with July 1, 2018.</p> <p><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> Yes if specified conditions are met.</p>	<p>Tex. Tax Code Ann. §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><b>SSUTA membership:</b> No</p> <p><b>Local sales and use taxes:</b> Yes</p>	
Utah	<p><b>Economic nexus:</b> \$100,000 gross revenues from sales of TPP, electronic products, or services in current or previous calendar year; or 200 transactions.</p> <p><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> Yes if specified conditions are met.</p>	<p>Utah Code Ann. §59-12-107(2)(c)</p> <p>Utah Code Ann. §59-12-107</p>	January 1, 2019	<p><b>SSUTA membership:</b> Yes</p>	<p>More information on economic nexus available at:  <a href="https://tax.utah.gov/sales/remotesellers">https://tax.utah.gov/sales/remotesellers</a> and <a href="https://tax.utah.gov/forms/pubs/pub-25.pdf">https://tax.utah.gov/forms/pubs/pub-25.pdf</a></p>



State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Vermont	<p><b>Economic nexus:</b> \$100,000 of sales during preceding 12-month period; or 200 transactions.</p> <p><b>Click-through nexus:</b> Referred Vermont sales exceed \$10,000 in gross receipts.</p> <p><b>Affiliate nexus:</b> 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	<b>SSUTA membership:</b> Yes	
Virginia	<p><b>Physical presence required:</b> No economic nexus standard.</p> <p><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> Yes, if specified conditions are met.</p>	<p>Va. Code §58.1-612</p> <p>Va. Code §58.1-612(C)(7)</p>	N/A	<b>SSUTA membership:</b> No	For more information, see <a href="http://dls.virginia.gov/pubs/briefs/Brief60.pdf">http://dls.virginia.gov/pubs/briefs/Brief60.pdf</a>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Washington	<p><b>Economic nexus:</b> \$100,000 retail sales in current or prior calendar year; or 200 transactions. HB 5581 (2019) repeals the 200 transactions threshold.</p> <p>HB 5581 also requires marketplace facilitators to collect taxes if its total sales (including those of marketplace sellers) exceed \$100,000.</p> <p><b>Click-through nexus:</b> Referred Washington sales exceed \$10,000 in gross receipts. Repealed by HB 5581.</p> <p><b>Affiliate nexus:</b> 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	<b>SSUTA membership:</b> Yes	More info available at: <a href="https://dor.wa.gov/find-taxes-rates/retail-sales-tax/marketplace-fairness-leveling-playing-field">https://dor.wa.gov/find-taxes-rates/retail-sales-tax/marketplace-fairness-leveling-playing-field</a>
West Virginia	<p><b>Economic nexus:</b> \$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><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> 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	<b>SSUTA membership:</b> Yes	For more information, see <a href="https://tax.wv.gov/Business/SalesAndUseTax/RemoteSellers/Pages/RemoteSellersAndWestVirginiaTax.aspx">https://tax.wv.gov/Business/SalesAndUseTax/RemoteSellers/Pages/RemoteSellersAndWestVirginiaTax.aspx</a>

State	Nexus standards	Citation	Effective date of economic nexus provision	SSUTA member state/Local taxes	Recent updates/notes
Wisconsin	<p><b>Economic nexus:</b> \$100,000 of gross sales in preceding calendar year; or 200 transactions.</p> <p><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> Yes if specified conditions are met.</p>	<p>Wis. Stat. §77.51(13)gm; Admin. Code §11.97</p> <p>Wis. Stat. §77.51(13g)(d)</p>	October 1, 2018	<b>SSUTA membership:</b> Yes	More info available at: <a href="http://www.revenue.wi.gov/Pages/Businesses/remote-sellers.aspx">www.revenue.wi.gov/Pages/Businesses/remote-sellers.aspx</a>
Wyoming	<p><b>Economic nexus:</b> \$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><b>Click-through nexus:</b> None.</p> <p><b>Affiliate nexus:</b> 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	<b>SSUTA membership:</b> Yes	More info at: <a href="http://revenue.wyo.gov/">http://revenue.wyo.gov/</a>