

Sales Tax						
Economic Nexus Threshold Table						
May 1, 2019						
State	Economic Nexus Bill/Regulation Directive	Status Eff Date	Transaction Count Threshold	and/or	Revenue Threshold	Measurement Period
Alabama		10/1/2018			\$250,000	Preceding calendar year
Arkansas		7/1/2019	200		\$100,000	Preceding or current calendar year
California	NR 18-59	4/1/2019	200	or	\$500,000	Preceding or current calendar year
Colorado	Emergency Reg 39-26-105	12/1/2018	200	or	\$100,000	Preceding or current calendar year
Connecticut	Notice & reporting still required SB417	12/1/2018	200	and	\$250,000	Grace Period through 5/31/2019 12 month period ending on Sept 30th immediately preceding the monthly or quarterly period a person's liability for sales tax is determined
D.C.	DC Bill 22-1070	1/1/2019	200	or	\$100,000	Preceding or current calendar year
Georgia	HB 61	1/1/2019	200	or	\$100,000	Preceding or current calendar year legislation enacted to reduce threshold from \$250,000
Hawaii	ACT 41 (S.B. 2514)	7/1/2018	200	or	\$100,000	Preceding or current calendar year
Idaho	H.B. 259, Laws 2019	6/1/2019			\$100,000	Preceding or current calendar year
Illinois	P.A. 100-587 (H.B. 3342) Laws 2018	10/1/2018	200	or	\$100,000	Preceding 12 months calculated on the last day of March, June September, and December
Indiana	H.B. 1129 (Laws 2017)	10/1/2018	200	or	\$100,000	Preceding calendar year
Iowa	SB 2417	1/1/2019	200	or	\$100,000	Preceding or current calendar year
Kentucky	HB 487, Laws 2018	10/1/2018	200	or	\$100,000	Preceding or current calendar year
Louisiana	HB 17	TBD 30 days notice	200	or	\$100,000	Preceding or current calendar year
Maine	L.D. 1405 (S.P. 183) Laws 2017	7/1/2018	200	or	\$100,000	Preceding or current calendar year
Maryland	MD Emergency regulations (03.06.01.33)	10/1/2018	200	or	\$100,000	Preceding or current calendar year
Massachusetts	Reg 830 CMR 64H.1.17	10/1/2017	100	and	\$500,000	Preceding or current calendar year
Michigan	MI Rev Admin. Bull. 2018-16	10/1/2018	200	or	\$100,000	Preceding or current calendar year
Minnesota	MN Statute 297A.66, Sub 3(b)	10/1/2018	100	or	\$100,000	12 consecutive months
Mississippi	MS Rule 35.IV.3.09	9/1/2018			\$250,000	Preceding 12 months

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Nebraska	L.B. 284 enacted 4/1/2019	4/1/2019	200	or	\$250,000	Preceding or current calendar year
Nevada	Prop Reg R189-18	11/1/2018	200	or	\$100,000	Preceding or current calendar year
New Jersey	Assembly bill 4496	11/1/2018	200	or	\$100,000	Preceding or current calendar year
New Mexico	H.b. 6 (Laws 2019)	7/1/2019			\$100,000	Preceding calendar year
New York	NY Important Notice N-19-1	6/21/2018	100	and	\$300,000	Preceding 4 sales tax quarters
North Carolina	NC Directive #SD-18-6	11/1/2018	200	or	\$100,000	Preceding or current calendar year
North Dakota	S.B. 2298, Laws 2017 (amended by S.B. 2191)	10/1/2018			\$100,000	Preceding or current calendar year removed 200 transaction threshold for tax years beginning after 12/31/18
Ohio	H.B. 49, Laws 2017	1/1/2018			\$500,000	Preceding or current calendar year
Oklahoma	H.B. 1019xx	7/1/2018			\$10,000	Preceding 12 months
Pennsylvania	PA HB 542	4/1/2018			\$10,000	Preceding 12 months
Pennsylvania	PA Sales and Use Tax Bull 2019-10	7/1/2019			\$100,000	Preceding 12 months
Rhode Island	H.B. 5175 sub A. Laws 2017	7/1/2019	200	or	\$100,000	Preceding calendar year
South Carolina	SC Rev Rul #18-14	11/1/2018	N/A	N/A	\$100,000	Preceding or current calendar year
South Dakota	S.B. 106	11/1/2018	200	or	\$100,000	Preceding or current calendar year
Tennessee	S.B. 0082/H.B. 0733	Eff. If legal challenge dismissed 1/1/2020			\$500,000	Preceding 12 months  If legislation passed
Texas	34 TAC 3.286(b)(2)	10/1/2019 enforcable			\$500,000	Preceding 12 months eff. 1/1/2019
Utah	SB 2001	1/1/2019	200	or	\$100,000	Preceding or current calendar year
Vermont	H.B. 873 sec. 27, Laws 2016	7/1/2018	200	or	\$100,000	Preceding 12 months
Washington	EHB 2163, Chap 28, Laws of 2017	10/1/2018	200	or	\$100,000	Preceding or current calendar year 200 transactions removed after 12/31/19
West Virginia	Admin Notice 2108-18	1/1/2019	200	or	\$100,000	Preceding calendar year
Wisconsin	EmR1819	10/1/2018	200	or	\$100,000	Preceding or current calendar year
Wyoming	H.B.19, Laws 2017	2/1/2019	200	or	\$100,000	Preceding or current calendar year

Sales Tax				
Sales Tax Nexus				
May 1, 2019				
			Reporting	Marketplace
	Click-Through Nexus	Affiliate Nexus	Requirements	Nexus
State				
Alabama		08/24/2012		01/01/2019
Arkansas	10/27/2011	10/27/2011		
California	9/15/2012	09/15/2012		10/1/2019
Colorado	07/01/2014	07/01/2014	07/01/2017	
Connecticut	05/04/2011	05/04/2011	12/01/2018	12/01/2018
D.C.				04/01/2019
Georgia	07/18/2012	10/01/2012	01/01/2019	
Hawaii			1/1/2020	1/1/2020
Idaho	07/01/2018	07/01/2008		6/1/2019
Illinois	01/01/2015	07/01/2011		
Iowa	01/01/2019	06/11/2013	01/01/2019	01/01/2019
		01/01/2019		
Kansas	10/01/2013	07/01/2013		
Kentucky			07/01/2013	07/01/2019
Louisiana	04/01/2016	04/01/2016	07/01/2017	
Maine	10/09/2013	10/09/2013		
Michigan	10/01/2015	10/01/2015		
Minnesota	07/01/2013	10/01/2018		10/01/2018
Missouri	08/28/2013	08/28/2013		
Nebraska				4/1/2019
Nevada	10/01/2015	07/01/2015		
New Jersey	07/01/2014			11/1/2018
New Mexico				7/1/2019
New York	05/08/2008	06/01/2009		6/1/2019
North Carolina	08/07/2009			
North Dakota				10/1/2019
Ohio	07/01/2015	07/01/2015		
Oklahoma		06/09/2010	06/09/2010	04/10/2018
		11/01/2016	11/01/2016	
			04/10/2018	
Pennsylvania	12/01/2011	12/01/2011	04/01/2018	04/01/2018
			4/1/2019	04/01/2019
				07/01/2019
Rhode Island	07/01/2009	08/17/2017	08/17/2017	08/17/2017
	08/17/2017			7/1/2019
South Carolina				11/01/2018
South Dakota		07/01/2011	07/01/2011	03/01/2019

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Tennessee	07/01/2015	01/01/2014	03/26/2012	
Texas		01/01/2012		
Utah		07/01/2012		10/1/2019
Vermont	12/01/2015		05/24/2011	
			07/01/2017	
Virginia		09/01/2013		07/01/2019
Washington	09/01/2015		01/01/2018	01/01/2018
West Virginia		01/01/2014		7/1/2019
Wisconsin				
Wyoming				07/01/2019