



State by State Wayfair Response and Economic Nexus Chart



For additional information on Sales and Use Tax Nexus Contact our Consulting Team Directly at: Tax@allynintl.com or 239-489-9900

State	Sales Tax	Economic Nexus	Enforcement Date	Threshold Timeframe	Threshold (Minimum Gross Sales/Transactions)	Threshold Parameters	State Response (Wayfair Decision)	Assessment Method
Alabama	Yes	Yes	10/1/2018	Previous calendar year	\$250,000+	Retail sales of tangible personal property	Rule 810-6-2-90.03 will go forward with reporting beginning October 1, 2018. According to the department, further studies of the changes will be done and processes developed to provide guidance on its impact. Those rules will be developed over the next several months and into 2019.	Prospective
Alaska	No	No Sales Tax	N/A	N/A	N/A	N/A	Alaska does not collect sales or use tax.	N/A
Arizona	Yes	Yes	10/1/2019	Previous or current calendar year	2019 - \$200,000 2020 - \$150,000 2021 - \$100,000	Gross proceeds of sales or gross income	If the person is a remote seller, the gross proceeds or sales or gross income derived from the remote seller's business with customers in this state pursuant to section 42-5061 that is not facilitated by a marketplace facilitator is more than the following: (a) For calendar year 2019, \$200,000. (b) For calendar year 2020, \$150,000. (c) For calendar year 2021 and for each calendar year thereafter	Prospective
Arkansas	Yes	Yes	7/1/2019	Current or previous calendar year	\$100,000 or 200+ transactions	Sale of tangible personal property, taxable services, a digital code or specified digital products	Beginning July 1, 2019, the Arkansas Legislature will enact Act 822 of the 92nd Legislative Session which requires that on-line and other remote, out-of-state sellers collect state and local sales and use taxes in those states where the seller does not have a physical presence but where they sell and deliver their products and services. All remote sellers and marketplace facilitators are required to collect and remit Sales and Use tax to the State of Arkansas if within the current or previous year the sale of tangible personal property, taxable services, a digital code, or specified digital products for delivery into Arkansas exceeded one hundred thousand dollars (\$100,000) or two hundred (200) transactions. Arkansas, as a member of the Streamlined Sales Tax Governing Board, has implemented standards and simplifications that will provide assistance to on-line and remote sellers affected by the Supreme Court's decision as you transition to collecting and reporting Arkansas state and local sales and use taxes.	Prospective
California	Yes	Yes	4/1/2019	Preceding or current calendar year	\$500,000	Gross sales of tangible personal property	The California Department of Tax and Fee Administration announced today that beginning April 1, 2019, out-of-state retailers selling above certain thresholds into California will be required to collect California use taxes on their sales into California. The new use tax collection requirement is not retroactive and applies only to sales made on or after April 1, 2019. For out-of-state retailers, the new collection requirement applies if, during the preceding or current calendar year, the retailer's sales for delivery into California exceed \$500,000 or the retailer makes sales for delivery into California in 200 or more separate transactions.	Prospective
Colorado	Yes	Yes	6/1/2019	Current or previous calendar year	\$100,000	Gross sales or services including exempt sales	An out-of-state retailer must apply for a Colorado Sales Tax License and collect Colorado sales tax if, in either the previous or current calendar year the retailer has: 1. \$100,000 or more of gross sales or services delivered in Colorado, including exempt sales; or 2. 200 or more transactions selling tangible personal property or services delivered in Colorado. Qualifying out-of-state retailers must apply for a state of Colorado Sales Tax License by Nov. 30. Qualifying out-of-state retailers must apply for a state of Colorado Sales Tax License by Nov. 30. There is a grace period through May 31, 2019, to comply with these changes to ensure retailers have sufficient time to make the required systems changes. Businesses will be granted a waiver from compliance with the destination-sourcing changes automatically until then.	Prospective
Connecticut	Yes	Yes	7/1/2019	12-month period ending September 30th	\$100,000 and 200+ transactions	Sales or leases of tangible personal property for use, storage, and consumption	Connecticut Enacts Economic, Marketplace, Reporting Nexus Provisions requiring out of state sellers to collect and remit sales and use tax for retail sales meeting either of the threshold requirements during the 12-month period ending on September 30 immediately preceding the monthly or quarterly period for which tax liability is determined.	Prospective
Delaware	No	No Sales Tax	N/A	N/A	N/A	N/A	Delaware does not collect sales or use tax.	N/A
Florida	Yes	Yes	7/1/2021	Previous or current calendar year	\$100,000	Taxable remote sales	Florida has adopted economic nexus provisions, which permits an amnesty for retroactive sales tax if the remote seller registers by October 1, 2021.	Prospective & Retroactive
Georgia	Yes	Yes	1/1/2019	Previous or current calendar year	\$100,000 or 200+ transactions	Gross revenue from retail sales of tangible personal property to be delivered electronically or physically	Georgia has enacted economic nexus and reporting requirements legislation. Sellers meeting the threshold requirement are required to register to collect and remit sales tax in Georgia or immediately notify potential purchasers prior to the completion of each sale with the following statement: "Sales or use tax may be due to the State of Georgia on this purchase. Georgia law requires certain consumers to file a sales and use tax return remitting any unpaid taxes due to the State of Georgia."	Prospective
Hawaii	Yes	Yes	7/1/2018	Current or preceding calendar year	\$100,000 or 200+ transactions	Gross income, gross sales on tangible personal property, intangible property, or services	Act 41, Session Laws of Hawaii 2018, was implemented creating a bright-line rule for remote sellers. The Act requires remote sellers to collect and remit sales and used tax, if one of the thresholds is met within the previous or current year.	Prospective
Idaho	Yes	Yes	6/1/2019	Preceding or current calendar year	\$100,000	Gross receipts from sales delivered into Idaho	On and after June 1, 2019, any retailer without a physical presence in Idaho that has, in the previous calendar year or the current calendar year, cumulative gross receipts from sales delivered into Idaho in excess of one hundred thousand dollars (\$100,000).	Prospective
Illinois	Yes	Yes	10/1/2018	Preceding 12 month period	\$100,000 or 200+ transactions	Gross receipts from sales of tangible personal property	Governor Bruce Rauner signed House Bill 3342 on June 4, 2018, enacting economic nexus provision requiring remote sellers to collect and remit sales tax. The retailer will determine on a quarterly basis whether the threshold requirement has been met for the preceding 12-month period.	Prospective
Indiana	Yes	Yes	10/1/2018	Preceding or current calendar year	\$100,000 or 200+ transactions	Gross revenue from the sale of tangible personal property or tangible personal property delivered into Indiana or a product transferred electronically	The state passed House Enrolled Act (HEA) 1129 in 2017 which was challenged over its legality due to the Supreme Court's 1992 decision in Quill Corp. v. North Dakota stating that sellers without a physical presence in a state were not required to collect and remit sales tax in that state. On August 27, 2018, the lawsuit challenging HEA 1129 was resolved and the Department was authorized to begin enforcing Indiana's economic nexus law on October 1, 2018.	Prospective
Iowa	Yes	Yes	1/1/2019	Current or immediately preceding calendar year	\$100,000	Gross revenue from sales or a retailer that owns, licenses, or uses software	On May 30, 2018, Iowa Governor Kim Reynolds signed Senate File 2417 (SF 2417) which outlines legislative changes to Iowa income, corporate, sales and use, local option sales, hotel and motel, and vehicle rental excise taxes. Most of these provisions are identical to the provision set forth in the Wayfair case. It was stated; "The Wayfair ruling does not change the effective date of SF 2417 and the Iowa Department of Revenue will not seek to impose sales tax liability for periods prior to January 1, 2019 for retailers and marketplaces whose only obligation to collect Iowa sales tax comes from these new laws".	Prospective
Kansas	Yes	Yes	10/1/2019	Preceding or current calendar year	\$100,000	Cumulative gross receipts from sales for delivery into this state	On May 3, 2021, the Kansas Legislature voted to override Governor Laura Kelly's veto of S50 and enacted the requirement for economic nexus and marketplace facilitators to collect and remit sales and compensating use tax.	Prospective
Kentucky	Yes	Yes	10/1/2018	Previous or current calendar year	\$100,000 or 200+ transactions	Sales of tangible personal property or digital property delivered or transferred electronically to a purchaser in Kentucky	In an announcement on 6/27/18, the DOR stated "This legislation in conjunction with the Supreme Court decision positions Kentucky to move forward with implementation of these provisions for remote sellers with sales into the state". With the passing of House Bill 487 which defines remote retailers as those with no physical presence in Kentucky. Transactions and gross receipts thresholds will be based on the previous or current calendar year sale.	Prospective



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Louisiana	Yes	Yes	1/1/2019	Previous or current calendar year	\$100,000 or 200+ transactions	Gross revenue from sales, products transferred electronically, or services	The Louisiana Department of Revenue released Act 5 of 2018 Second Extraordinary Session which further defines a "dealer" and substantially aligns the Louisiana definition with the definition of South Dakota's Senate Bill 106. "Dealers" are considered out-of-state sellers who sell tangible personal property, products transferred electronically, or services and deliver them to Louisiana. Dealers and remote sellers are now required to collect and remit Louisiana sales tax if meeting the threshold requirements. Act 5 provides that a person without physical presence in Louisiana may voluntarily register for and collect state and local sales and use taxes as a dealer even if their sales do not meet the threshold. Act 569 of the 2016 Regular Session requires remote sellers to notify purchasers that online sales of tangible personal property and taxable services are subject to Louisiana use tax unless specifically exempt.	Prospective
Maine	Yes	Yes	7/1/2018	Previous or current calendar year	\$100,000 or 200+ transactions	Gross revenue from sales, products transferred electronically, or services	With the enactment of LD 1405, remote sellers are required to collect and remit sales tax if either threshold requirement is met. The state can also bring declaratory judgment action with or without an audit against remote sellers who fail to comply. The state issued a statement in August of 2018 indicating an enforcement date of July 01, 2018.	Prospective
Maryland	Yes	Yes	10/1/2018	Previous or current calendar year	\$100,000 or 200+ transactions	Gross revenue from the sale of tangible personal property or taxable services	An out-of-state vendor without physical presence in Maryland is required to register with the Comptroller of Maryland and to collect and remit Maryland sales tax on retail sales of tangible personal property or taxable services for delivery into Maryland. Out-of-state vendors must begin tracking gross revenue and sales transactions into Maryland starting October 1, 2018 to determine if they have nexus. Effective October 1, 2018.	Prospective
Massachusetts	Yes	Yes	10/1/2019	Within the preceding calendar year	\$100,000	Gross revenue from the sale of tangible personal property or taxable services	According to the Department of Revenue issued notice on June 22, 2018, existing regulation 830 CMR 64H.1.7 (Vendors Making Internet Sales) will continue to apply and will not be affected by the Supreme Court's decision.	Prospective
Michigan	Yes	Yes	10/1/2018	Previous calendar year	\$100,000 or 200+ transactions	Gross revenue from the sale of tangible personal property or taxable services	On August 1, 2018, Michigan Department of Treasury announced remote sellers will be required to collect and remit sales tax. The economic provision set forth by the Department is consistent with the Court decision in Wayfair. The Department will waive failure to file, and deficiency penalties for returns and payments due prior to December 31, 2018, as long as the taxpayer incurring the penalties has nexus solely due to standards announced by the Wayfair decision.	Prospective
Minnesota	Yes	Yes	10/1/2018	During a period of 12 consecutive months ending with most recent quarter	\$100,000 or 200+ transactions	Gross revenue from the retail sale of tangible personal property	The Minnesota Department of Revenue news release on July 25, 2018; requiring remote sellers and Marketplace Providers to collect and remit sales tax. In addition, the Department updated a press release stating that on September 30, 2018, Worthington will end its 0.5% sales and use tax. All Minnesota sellers, regardless of their location, must collect local sales taxes based on where the taxable product or service is shipped to.	Prospective
Mississippi	Yes	Yes	9/1/2018	Prior 12 months	\$250,000+	Gross revenue from the sale of tangible personal property or taxable services	Prior to the Wayfair decision, the Mississippi Department of Revenue was not actively enforcing the economic threshold established on 12/1/17. The Department is now issuing guidance for remote sellers who have economic nexus with Mississippi. Remote sellers should make their threshold determinations based on total sales into Mississippi in the prior 12-month period. The Department will allow online sellers to begin collection of Mississippi use tax for sales made on or after September 1, 2018 when such sellers register to collect Mississippi tax by August 31, 2018.	Prospective
Missouri	Yes	No	N/A	N/A	N/A	N/A	Missouri has not adopted an economic nexus provision.	N/A
Montana	No	No Sales Tax	N/A	N/A	N/A	N/A	A notice on Montana Department of Revenue website noted "the Wayfair decision does not affect Montanans purchasing goods or services online because Montana does not have a general sales tax. Montanans do not generally owe sales tax to another state, but exceptions may exist for other taxes" .	N/A
Nebraska	Yes	Yes	1/1/2019	Annually after 1/1/2019	\$100,000 or 200+ transactions	Gross revenue from the retail sale of tangible personal property	The Nebraska Department of Revenue announced certain remote sellers now have a sales tax collection responsibility on sales made to customers in Nebraska. The Department is ready to assist remote sellers in registering their businesses to collect and remit tax on sales to customers in Nebraska. Tax Commissioner Tony Fulton said, "The Wayfair decision presents a new climate for remote sellers, and we want to be mindful of that fact. Further, we do not take for granted the great service to Nebraska performed by businesses who collect sales tax on behalf of the state. Remote sellers seeking to comply with our laws will find a respectful, professional Department ready to assist them as partners."	Prospective
Nevada	Yes	Yes	10/1/2018	Preceding or current calendar year	\$100,000 or 200+ transactions	Gross revenue from the retail sale of tangible personal property	Remote sellers are only required to register and collect Nevada sales or use tax if, in the previous or current calendar year, they have: More than \$100,000 of retail sales into Nevada, or 200 or more separate retail transactions for delivery into the state. However, these small sellers may still volunteer to register and collect tax in this state as a benefit to their Nevada customers.	Prospective
New Hampshire	No	No Sales Tax	N/A	N/A	N/A	N/A	Governor Sununu stated in his announcement on June 28, 2018, "With this proposal, we will send a message to every out of state taxing jurisdiction and authority. If you try to come into our state and force our businesses to collect a sales tax in manner that violates our laws or the United States Constitution, you will be in for the fight of your life. Live free or die is not just a slogan on a license plate. It is the very essence of who we are. Our State Constitution says that 'the people of this State have the sole and exclusive right of governing themselves as a free, sovereign, and independent State.' Working together, we will do everything in our power to prevent other States from violating this principle by imposing arcane sales and use tax obligations on New Hampshire businesses" . The state is apart of the "Stop Taxing Our Potential Act of 2018 proposal. ***On August 23, 2018, Governor Sununu announced specific actions by the New Hampshire State Government in response to the Wayfair decision. The specific actions announced were: (1) The Department of Justice has prioritized efforts to detect and alert New Hampshire's citizens to potential scams in which an individual impersonates another jurisdiction's taxing authority in an attempt to acquire payment or sensitive customer data. (2) The Department of Justice has dedicated resources to gather information related to actual efforts of other taxing jurisdictions to impose their sales and use tax obligations on New Hampshire businesses. (3) The State has established a single website, https://www.nheconomy.com/nosalestax , that intends to serve as a centralized location for information about developments in the wake of the Wayfair decision.	N/A
New Jersey	Yes	Yes	11/1/2018	Current or prior calendar year	\$100,000 or 200+ transactions	Gross revenue from delivery of tangible personal property, specified digital products or services	Consistent with Wayfair, New Jersey has adopted an economic nexus provision. Remote sellers meeting the threshold requirements are required to register to collect New Jersey sales tax. The threshold is based on the seller's gross revenue from sales of tangible personal property, specified digital products, or services delivered into New Jersey. The law by definition exempts sellers who sell entirely for resale.	Prospective
New Mexico	Yes	Yes	7/1/2019	Previous calendar year	\$100,000	Gross revenue from delivery of tangible personal property, specified digital products, or services	The New Mexico Taxation and Revenue Department issued a statement that "Our team of economists, attorneys, and tax experts are reviewing the ruling to determine the potential implications for New Mexico."	Prospective



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New York	Yes	Yes	6/21/2018	Immediately preceding four sales tax quarters	\$500,000 and 100+ transactions	Sales of tangible personal property	On June 21, 2018, the United States Supreme Court ruling in South Dakota v. Wayfair (138 Sc.D. 2080 [2018]) eliminated the prohibition on a state imposing sales tax collection responsibilities on businesses that have no physical presence in that state. Due to this ruling, certain existing provisions in the New York State Tax Law that define a sales tax vendor immediately became effective. Businesses that fall within this definition and make taxable sales in New York State are required to collect and remit New York State and local sales tax, as discussed below. A business that had no physical presence in New York State but has both made more than \$300,000 in sales of tangible personal property delivered in the state and conducted more than 100 sales of tangible personal property delivered in the state in the immediately preceding four sales tax quarters is required to register as a sales tax vendor, and collect and timely remit the applicable state and local sales tax. 1 The sales tax quarters are: March 1 through May 31, June 1 through August 31, September 1 through November 30, and December 1 through February 28/29.	Prospective
North Carolina	Yes	Yes	11/1/2018	Previous or current calendar year	\$100,000 or 200+ transactions	Gross sales from tangible personal property and taxable items delivered in state	Directive SD-18-6 issued on August 7, 2018 by the North Carolina Department of Revenue indicates the department interprets N.C. Gen. Stat. § 105-264 to allow nexus to be considered of remote sellers to the fullest extent allowed under the Wayfair Decision.	Prospective
North Dakota	Yes	Yes	1/1/2019	Previous or current calendar year	\$100,000	Gross sales from tangible personal property and taxable items delivered in state	According to North Dakota remote sellers that do not meet the Small Seller Exception are required to register, collect and remit sales tax within 60 days of meeting the Small Seller Exception threshold or by October 1, 2018, whichever is later.	Prospective
Ohio	Yes	Yes	8/1/2019	Current or preceding calendar year	\$100,000 or 200+ transactions	Gross receipts from tangible personal property for storage, use, or consumption	Gary Gudmundson, Communications Director in a statement dated June 21, 2018; stated the Courts decision had no immediate impact on Ohio since the court ruled on another state law; not Ohio's tax laws. In addition, the state's law will remain the same until the general assembly decide to change the tax laws. The state current law R.C.5741.01(l) does not require remote sellers to collect and remit sales tax unless several physical presence factors have been met.	Prospective
Oklahoma	Yes	Yes	11/1/2019	Immediately preceding twelve-calendar-month period	\$100,000	Sales of tangible personal property	The Oklahoma Tax Commission issued a press release on August 31, 2018 stating that remote sellers are now required to collect and remit sales or use taxes on all orders delivered to Oklahoma, even if the seller has no physical presence. This includes online and mail order companies as well. State law (HB1019xx) requires remote sellers who sold at least \$100,000 worth of taxable merchandise in the state of Oklahoma during the previous 12 months to collect and remit the tax or to comply with statutory notice and reporting requirements. The Oklahoma law also requires marketplace facilitators and referrers (organizations providing a platform for third-party retail sellers) to register with the Oklahoma Tax Commission to collect and remit sales tax or comply with statutory notice and reporting requirements. The OTC advises remote sellers who meet the threshold should register online as soon as possible.	Prospective
Oregon	No	No Sales Tax	N/A	N/A	N/A	N/A	Oregon does not collect sales or use tax.	N/A
Pennsylvania	Yes	Yes	7/1/2019	Preceding year	\$100,000+	Gross sales	Pennsylvania currently has only one state sales tax rate that applies across the Commonwealth. 72 P. S. § 7202(a). To prevent any discrimination or undue burden on taxpayers whose virtual presence with the Commonwealth is limited: 1. Pennsylvania's economic nexus applies only to those persons who, in the previous twelve months, made more than \$100,000 of gross sales into the Commonwealth. a. A marketplace facilitator with no physical presence in Pennsylvania should use both facilitated and direct sales to determine whether it has exceeded the economic nexus threshold. b. A marketplace seller with no physical presence in Pennsylvania should use only its direct sales and those sales made through a marketplace facilitator that does not collect sales tax on its behalf, to determine whether it has exceeded the economic nexus threshold. 2. The Department will certify service providers that will offer software and perform services that when relied upon by a vendor to determine whether or not the sale of a particular product or provision of a particular service is subject to sales tax, will relieve the vendor of liability upon audit. 3. The certified service provider also will aid in the registration, collection, reporting, and remittance of sales tax. The provisions of this Bulletin shall apply to transactions that occur on or after July 1, 2019 and do not affect marketplace sellers for whom marketplace facilitators collect and remit on their behalf.	Prospective
Rhode Island	Yes	Yes	8/17/2017	Preceding or current calendar year	\$100,000 or 200+ transactions	Gross revenue from sales of tangible personal property, any product transferred electronically, or by load and leave	In light of the Supreme Court's ruling, Rhode Island press release reminded remote sellers the department provide various options for registering. Rhode Island legislation for economic nexus was enacted in 2017, which gave remote sellers the option to collect and remit sales tax, or provide notices to consumers that use tax is owed.	Prospective
South Carolina	Yes	Yes	11/1/2018	Preceding or current calendar year	\$100,000	Gross revenue from, taxable, exempt and wholesale sales of tangible personal property and any product transferred electronically	The South Carolina Department of Revenue will require retailers who do not have physical presence in South Carolina but who established economic nexus on or after October 1, 2018 to remit the sales and use tax for all taxable sales made into South Carolina beginning the first day of the second calendar month after economic nexus is established. Penalties and interest will not be assessed for taxable sales by these remote sellers before October 1, 2018. Remote sellers having economic nexus with South Carolina in calendar year 2017, or from January 1, 2018 through September 30th, 2018 are responsible for remitting the sales and use tax for all taxable sales made into South Carolina on or after November 1, 2018.	Prospective
South Dakota	Yes	Yes	11/1/2018	Preceding or current calendar year	\$100,000 or 200+ transactions	Sales of tangible personal property	Beginning November 1, 2018, remote sellers who meet the thresholds must obtain a South Dakota sales tax license and pay applicable sales tax. South Dakota's remote seller law, SDCL 10-64-2, requires any seller with no physical presence in the state to become licensed and pay applicable sales taxes. If the seller met the \$100,000 gross sales threshold or the 200 transaction threshold in 2017, the seller will need to get licensed and pay sales taxes for all 2018 transactions that occur. If the seller meets a threshold for the first time in 2018, the seller will need to get licensed and pay applicable sales taxes for all 2018 transactions that occur after either threshold is met in 2018 and that occur after meeting the threshold and for all 2019 transactions.	Prospective
Tennessee	Yes	Yes	10/1/2019	Previous 12-month period	\$100,000	Gross receipts from all retail sales	The Tennessee Department of Revenue required remote "dealers" to register and collect sales tax prior to the Wayfair decision. The Department is prohibited from collecting any internet sales or use taxes authorized under Rule 129, until it has been approved by the legislature. If a dealer has no physical presence in Tennessee, the dealer is not required to collect Tennessee sales and use tax until the Department issues an official statement on Wayfair. Due to court litigation there is no enforcement date.	Prospective
Texas	Yes	Yes	10/1/2019	Previous 12-month period	\$500,000	Gross revenue	The Texas Controller of Public Accounts has adopted economic nexus regulations, effective 1/1/2019 with an enforcement date of 10/1/2019. The state does not impose a transaction threshold but does impose a sales dollar amount threshold of \$500,000. The state threshold is based on gross sales into the state during a rolling 12 month period, beginning with the period of 7/1/2018 - 6/30/2019. Sellers will have a four month grace period after they exceed the threshold to register for use tax and begin collection, hence the 10/01/19 enforcement date.	Prospective



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Utah	Yes	Yes	1/10/2019	Preceding or current calendar year	\$100,000 or 200+ transactions	Gross revenue from sales of tangible personal property, any product transferred electronically, or services for storage, use, or consumption	SB 2001 was approved by UT legislature to establish economic nexus provisions for sales and use tax purposes.	Prospective
Vermont	Yes	Yes	7/1/2018	Previous 12-month period	\$100,000 or 200+ transactions	Gross sales	Vermont House Bill 873 which was pending enactment the later of July 1, 2017 or Supreme Court's decision is currently in effect. The lead sponsor of H.R. 2193, the Remote Transactions Parity Act representative Peter Welch (D-VT) stated in an announcement on June 21, 2018: <i>"This important decision gives Vermont's downtown businesses a fighting chance to succeed in a global economy. For too long our small entrepreneurs, who are required to collect state sales tax, have endured cutthroat competition from sales tax-exempt online businesses selling identical products. When a consumer can walk into a downtown store, try out a product, then go home and buy it online at a lower price, Main Street stores lose out. This decision levels the playing field and will help Vermont's downtowns thrive."</i>	Prospective
Virginia	Yes	Yes	7/1/2019	Preceding or current calendar year	\$100,000 or 200+ transactions	Gross revenue	It establishes economic nexus through either of the following activities: a. Facilitating sales in Virginia that, in the aggregate, generate more than \$100,000 in gross revenue, or other minimum amount as may be required by federal law, for such marketplace facilitator. A marketplace facilitator may exceed this threshold based on sales for either the previous or current calendar year. In determining the amount of a marketplace facilitator's gross revenues, the sales made by all commonly controlled persons, as defined in subsection D of § 58.1-612, shall be aggregated; or b. Facilitating 200 or more separate retail sale transactions, or other minimum amount as may be required by federal law, in the Commonwealth in the previous or current calendar year. In determining the total number of retail sales transactions attributable to a marketplace facilitator, the sales made by all commonly controlled persons, as defined in subsection D of § 58.1-612, shall be aggregated.	Prospective
Washington	Yes	Yes	10/1/2018	Preceding or current calendar year	\$100,000	Gross receipts from all retail sales	The Washington Department of Revenue released new thresholds for out-of-state businesses. Beginning October 1, 2018, remote businesses that make \$100,000 in retail sales or 200 annual transactions with Washington consumers must register to collect and submit sales tax. The threshold should be based on the current or preceding year sales. The Department also states that once you meet the threshold, you are required to collect and report for the remainder of the current calendar year, and the following year. The Washington Department of Revenue also imposes notice and reporting requirements on remote sellers making sales of \$10,000 or more who are not registered to collect Washington sales tax.	Prospective
Washington DC	Yes	Yes	1/1/2019	Preceding or current calendar year	\$100,000 or 200+ transactions	Gross receipts from all retail sales	The District of Columbia has enacted legislation which requires sellers without a physical presence in the District to collect and remit sales tax if they had, in the previous calendar year, or will have, in the current calendar year, more than \$100,000 of gross receipts from retail sales delivered into the District or more than 200 separate retail sales delivered in the District. See Internet Sales Tax Emergency Amendment Act of 2018, approved on December 31, 2018 (D.C. Bill 22-1070). This new requirement is effective as of January 1, 2019.	Prospective
West Virginia	Yes	Yes	1/1/2019	Preceding year or whenever threshold is met	\$100,000 or 200+ transactions	Gross sales / taxable and nontaxable unless all sales are nontaxable	Beginning January 1, 2019, any out-of-state vendor who as of July 1, 2018, is not required to collect and remit West Virginia state and municipal sales and use taxes, either because they do not have physical presence in West Virginia or they have not voluntarily agreed to collect and remit the tax, who delivers more than \$100,000 of goods or services into West Virginia, or engages in 200 or more separate transactions for the delivery of goods and services into West Virginia, during calendar year 2018, will be required to collect and remit West Virginia state and municipal sales and use taxes on all sales made on or after January 1, 2019 that are delivered into West Virginia. "A remote seller that does not qualify for the small-seller exception but only makes nontaxable sales in West Virginia is not required to register to collect West Virginia sales or use tax."	Prospective
Wisconsin	Yes	Yes	10/1/2018	Previous or current calendar year	\$100,000 or 200+ transactions	Gross sales / taxable and nontaxable	On July 5, 2018, Wisconsin Department of Revenue stated the department will administer sales tax laws on remote sellers consistent with the Court's decision in Wayfair and that "Wisconsin businesses, especially Wisconsin small businesses, will no longer be operating at a competitive disadvantage to out-of-state competitors that will now be required to collect the tax" .	Prospective
Wyoming	Yes	Yes	10/1/2018	Preceding or current calendar year	\$100,000 or 200+ transactions	Gross revenue from sales of tangible personal property, admissions or services	Wyoming will begin requiring remote and on-line sellers, meeting the thresholds to license, and collect sales tax effective February 1, 2019. The threshold is based on gross sales including taxable, exempt, and wholesale sales shipped into Wyoming. Each invoice is considered a transaction.	Prospective

This chart contains generalized information, for which exceptions map apply that are not herein covered. All materials provided by Allyn International have been prepared for informational purposes only, and is not intended to provide, and should not be relied on for, tax, legal or accounting advice. While we endeavor to keep the information up-to-date and correct, we make no representations or warranties of any kind, express or implied, about the completeness, accuracy, reliability, suitability or availability of any such information. You should directly consult professional tax, legal and/or accounting advisors before engaging in any transaction. For additional information on the tax issues covered in this resource, please contact our Allyn Tax Consulting Team directly.

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