



## Sales Tax and More

972-619-5928 info@salestaxandmore.com [www.salestaxandmore.com](http://www.salestaxandmore.com)

### Economic Nexus Threshold for Sales Tax as of 3/19/2024

State	Effective Date	Economic Nexus Threshold	What Time Period Is the Threshold Based On	What the State Says to Include/Exclude from the Remote Seller's Threshold Calculation	What Tax Type Should Remote Sellers Register for?	Is registration required if all sales are marketplace sales?	When is sales tax registration required after a threshold is passed.	Notes
Alabama	10/1/2018	Monetary: \$250,000 Transaction: N/A	Previous calendar year	<b>Type of sales to include:</b> Retail sales <b>Sales through a marketplace:</b> Exclude <b>Sales for resale:</b> Exclude <b>Exempt sales:</b> Include	Simplified Sellers Use Tax	No	Register Immediately	
Alaska	4/1/2020	Monetary: \$100,000 OR Transaction: 200	Previous or current calendar year	<b>Type of sales to include:</b> Gross sales <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Remote Seller Sales Tax	No	Within 30 days	There are many different jurisdictions in Alaska. Registration is through ARSSTC (Alaska Remote Seller Sales Tax Commission). One registration with the commission will cover all licensing requirements with jurisdictions that have adopted the updated code. There is grace period to allow for an extension to the next 1st of the month after the 30-day period. There is no retroactive collection of tax.
Arizona	10/1/2019	Monetary: 10/1/2019 \$200,000 1/1/2020 \$150,000 1/1/2021 \$100,000 Transaction: N/A	Previous or current calendar year	<b>Type of sales to include:</b> Gross sales <b>Sales through a marketplace:</b> Exclude <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Transaction Privilege (TPT)	No	Within 30 days	To determine if a person meets the economic nexus threshold, all affiliated persons will be aggregated. Although economic nexus may be established by combining the income of an affiliated party or parties, once established, each affiliated party must be licensed and may report individually or consolidated. Affiliated parties are not required to file consolidated returns. Once the economic nexus threshold is met, the business must get a TPT license from the Department of Revenue.
Arkansas	7/1/2019	Monetary: \$100,000 OR Transaction: 200	Previous or current calendar year	<b>Type of sales to include:</b> The sale of TPP, taxable services, a digital code, or specified digital products <b>Sales through a marketplace:</b> Exclude <b>Sales for resale:</b> Exclude <b>Exempt sales:</b> Exclude	Sales and Use Tax	No	The next sale	Affiliate nexus and click-through nexus standards are eliminated. Marketplace collection effective 7/1/2019. Thresholds are based on taxable sales only.
California	4/1/2019	Monetary: 4/1/2019 \$100,000 4/26/2019 \$500,000 Transaction: N/A	Previous or current calendar year	<b>Type of sales to include:</b> Total combined sales of TPP <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Sales and Use Tax	No	The next sale	As of 4/25/19 amendment that all retailers, inside or outside of CA to collect district use tax on all sales made for delivery in any district that imposes a district tax (current or previous calendar year, total combined sales of TPP in CA or delivery in CA by the retailer exceed 500,000.
Colorado	6/1/2019	Monetary: \$100,000 Transaction: N/A	Previous or current calendar year	<b>Type of sales to include:</b> Retail sales <b>Sales through a marketplace:</b> Exclude <b>Sales for resale:</b> Exclude <b>Exempt sales:</b> Include	Sales Tax	No	The first day of the first month commencing at least 90 days after the threshold is met	All state administered locals and special district taxes should be collected. Home rule jurisdictions are changing their ordinances to be included under the state's economic nexus. This requires collection and remittance of tax in many home rule local jurisdictions. Destination sourcing would also be used for when a product or service has a lease/rental agreement with periodic recurring payments.
Connecticut	12/1/2018	Monetary: 12/1/2018 \$250,000 7/1/2019 100,000 AND Transaction: 200	12-month period ending on September 30th	<b>Type of sales to include:</b> Monetary portion of the threshold: gross sales AND Transaction portion of the threshold: retail sales <b>Sales through a marketplace:</b> Include for both monetary and transaction portion <b>Sales for resale:</b> Exclude for transaction portion, but include for monetary portion <b>Exempt sales:</b> Include for both monetary and transaction portion	Sales and Use Tax	Yes	The month after	In CT both the sales AND transactions thresholds must be met.
District of Columbia	1/1/2019	Monetary: \$100,000 OR Transaction: 200	Previous or current calendar year	<b>Type of sales to include:</b> Retail sales <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Exclude <b>Exempt sales:</b> Include	Sales and Use Tax	No	The next sale	Applied prospectively only.
Florida	7/1/2021	Monetary: \$100,000 Transaction: N/A	Previous calendar year	<b>Type of sales to include:</b> Retail sales of TPP <b>Sales through a marketplace:</b> Exclude <b>Sales for resale:</b> Exclude <b>Exempt sales:</b> Exclude	Sales and Use Tax	No	Register Immediately	Registration was to be complete by 10/1/2021. Sellers with economic nexus should collect the local discretionary sales taxes.
Georgia	1/1/2019	Monetary: 1/1/2019 \$250,000 1/1/2020 \$100,000 OR Transaction: 200	Previous or current calendar year	<b>Type of sales to include:</b> Retail sales of TPP <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Exclude <b>Exempt sales:</b> Include	Sales and Use Tax	No	Register immediately	Starting 1/1/2020 Georgia no longer has an out for remote sellers. the sales number was also reduced to \$100,000.
Hawaii	7/1/2018	Monetary: \$100,000 OR Transaction: 200	Previous or current calendar year	<b>Type of sales to include:</b> Gross sales of TPP, services, and intangibles <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	GET (General Excise Tax)	Yes	Must file its first periodic return by the deadline for the periodic return following the period the threshold was met.*	The general excise tax (GET) is imposed on the sale of or virtually all transactions, even sales for resale. HI has a catch up payment. The department will allow taxpayers to report and pay GET on catchup income, without penalty, and interest.

Idaho	6/1/2019	Monetary: \$100,000 Transaction: N/A	Previous or current calendar year	<b>Type of sales to include:</b> Gross sales <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Sales and Use Tax	No	The next sale	For sales made through a marketplace facilitator, Idaho requires the marketplace facilitator to collect and forward sales tax on third parties. Have the marketplace facilitator provide written verification of the sales they are reporting.
Illinois	10/1/2018	Monetary: \$100,000 OR Transaction: 200	Prior 12 months	<b>Type of sales to include:</b> Gross sales of TPP <b>Sales through a marketplace:</b> Exclude <b>Sales for resale:</b> Exclude <b>Exempt sales:</b> Include	Retailers Occupation Tax - Destination based		Remote retailer shall determine on a quarterly basis if the economic nexus threshold has been crossed during the preceding 12-month period.	Registered sellers do not need to check their data each quarter, if they plan on staying registered. <b>Illinois requires remote retailers that satisfy an economic nexus threshold to use destination sourcing rather than origin sourcing for local retailers' occupation tax rate purposes.</b> For remote retailers, satisfying an economic nexus threshold beginning July 1, 2020, no longer triggers a use tax collection obligation, but triggers the new retailers' occupation tax collection obligation. July 1, 2020 effective dates were delayed until 1/1/2021.
Indiana	10/1/2018	Monetary: \$100,000 <b>10/1/2018 200</b> <b>1/1/2024 N/A</b>	Previous or current calendar year	<b>Type of sales to include:</b> Gross sales <b>Sales through a marketplace:</b> Exclude <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Sales Tax	No	The next sale	Transaction threshold removal legislation was passed on 3/14/2024 , but is effective retroactively to 1/1/2024
Iowa	1/1/2019	Monetary: \$100,000 Transaction: <b>1/1/2019 200</b> <b>7/1/2019 N/A</b>	Previous or current calendar year	<b>Type of sales to include:</b> Gross revenue from sales of TPP, services, or specified digital products <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Retailers Use Tax	No	First day of the next calendar month that starts at least 30 days from the day the economic nexus threshold was met	Iowa has also passed a marketplace facilitator law effective 1/1/2019.
Kansas	7/1/2021	Monetary: \$100,000 Transaction: N/A	Previous or current calendar year	<b>Type of sales to include:</b> Gross sales <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Sales Tax	No	The next sale	Prior to the passage of this legislation the KS DOR took the position that one sale could create nexus. New Section 2 of the bill authorizes the Department of Revenue to waive the obligation of a marketplace facilitator to collect and remit taxes upon a showing by the marketplace facilitator that substantially all of its marketplace sellers are already collecting and remitting all applicable taxes. The bill also allows marketplace facilitators to contract with marketplace sellers that have at least \$1.0 billion of annual gross sales in the United States to require the marketplace seller to collect and remit all applicable taxes and fees.
Kentucky	10/1/2018	Monetary: \$100,000 OR Transaction: 200	Previous or current calendar year	<b>Type of sales to include:</b> Gross sales <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Sales and Use Tax	No	Register and begin collecting by the first day of the calendar month that begins no later than 60 days after threshold is met	Limited to sales of TPP or digital property.
Louisiana	7/1/2020	Monetary: \$100,000	Previous or current calendar year	<b>Type of sales to include:</b> Gross sales of TPP <b>Sales through a marketplace:</b> Exclude <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Sales Tax	No	Register within 30 days of meeting either threshold. Begin collecting tax within 60 days of meeting either threshold	Remote seller division created to be single point of contact for remote sales tax collection. LA will provide further information as they promulgate rules. 200 transaction threshold eliminated 8/1/23
Maine	7/1/2018	Monetary: \$100,000 Transaction: <b>7/1/2018 200</b> <b>1/1/2022 N/A</b>	Previous or current calendar year	<b>Type of sales to include:</b> The sale of TPP, products transferred electronically, or taxable services <b>Sales through a marketplace:</b> Exclude <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Sales and Use Tax	Yes	Register Immediately	Maine removed their 200 transaction threshold effective 1/1/22. Prior to 1/1/22, 200 transactions created nexus. Maine is actively auditing sellers back to 7/1/2018.
Maryland	10/1/2018	Monetary: \$100,000 OR Transaction: 200	Previous or current calendar year	<b>Type of sales to include:</b> The sale of TPP and/or taxable services <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Sales and Use Tax	No	Register immediately	
Massachusetts	10/1/2019	Monetary: \$100,000 Transaction: N/A	Previous or current calendar year	<b>Type of sales to include:</b> Gross sales of TPP and/or services <b>Sales through a marketplace:</b> Exclude <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Sales and Use Tax	No	1st day of the 1st month beginning two months after threshold is crossed	
Michigan	10/1/2018	Monetary: \$100,000 OR Transaction: 200	Previous calendar year	<b>Type of sales to include:</b> Gross sales <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Sales Tax	No	Calendar year after	MI plans on enforcing prospectively only.
Minnesota	10/1/2018	Monetary: \$100,000 OR Transaction: <b>10/1/2018 100</b> <b>10/1/2019 200</b>	Prior 12 Months	<b>Type of sales to include:</b> Retail sales <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Exclude <b>Exempt sales:</b> Include	Sales and Use Tax	No	No later than 60 days. Continue to collect for 12 months.	
Mississippi	9/1/2018	Monetary: \$250,000 Transaction: N/A	Prior 12 months	<b>Type of sales to include:</b> Total sales <b>Sales through a marketplace:</b> Exclude <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Use Tax	No	Register Immediately	MS updated their guidance on 7/1/2020 when they codified the rules for economic nexus and market place facilitators.
Missouri	1/1/2023	Monetary: \$100,000 Transaction: N/A	Previous or current calendar year	<b>Type of sales to include:</b> All sales of tangible personal property <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Vendor Use Tax		Register Immediately	

Nebraska	4/1/2019	Monetary: \$100,000 OR Transaction: 200	Previous or current calendar year	<b>Type of sales to include:</b> Retail sales <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Exclude <b>Exempt sales:</b> Include	Sales Tax	Yes	Collecting and remitting sales tax on or before the first day of the second calendar month after the threshold(s) are exceeded.	NE plans on enforcing prospectively only. If the threshold is passed mid year, the seller or MMP must begin collecting sales tax by the first day of the second calendar month after the threshold is exceeded.
Nevada	10/1/2018	Monetary: \$100,000 OR Transaction: 200	Previous or current calendar year	<b>Type of sales to include:</b> Retail sales <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Exclude <b>Exempt sales:</b> Include	Sales and Use Tax	Yes	Register by the first day of the calendar month that begins at least 30 days after they hit the threshold.	NV plans on enforcing prospectively only.
New Jersey	11/1/2018	Monetary: \$100,000 OR Transaction: 200	Previous or current calendar year	<b>Type of sales to include:</b> Gross revenue from sales of tangible personal property, specified digital products, or taxable services <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Include <b>Exempt sales:</b> Exclude	Sales Tax	No	The next transaction	NJ plans on enforcing prospectively only. This prospective treatment does not apply if the seller has a physical presence in New Jersey, or is otherwise legally obligated to collect and remit New Jersey Sales and Use Tax. <b>Once the threshold is met, the tax collection obligation continues for that year and the next year</b>
New Mexico	7/1/2019	Monetary: \$100,000 Transaction: N/A	Previous calendar year	<b>Type of sales to include:</b> Taxable gross receipts <b>Sales through a marketplace:</b> Exclude <b>Sales for resale:</b> Exclude <b>Exempt sales:</b> Exclude	Gross Receipts Tax	Yes	Register Immediately	NM switched to destination based sourcing effective 7/1/2021 meaning that all sellers are required to collect local taxes based upon delivery location.
New York	6/21/2018	Monetary: <b>6/21/2018</b> \$300,000 <b>6/24/2019</b> \$500,000 AND Transaction: 100	Prior four quarters	<b>Type of sales to include:</b> Sales of TPP <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Sales Tax	Yes	Register within 30 days, must collect 20 days thereafter	In NY both the sales and transaction thresholds must be met. So it is not \$500k or 100 transactions but rather \$500k <b>and</b> 100 transactions.
North Carolina	11/1/2018	Monetary: \$100,000 OR Transaction: 200	Previous or current calendar year	<b>Type of sales to include:</b> All sales of TPP, digital property, and services <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Sales and Use Tax	No	Within 60 days	If a marketplace is not collecting tax the marketplace seller is responsible.
North Dakota	10/1/2018	Monetary: \$100,000 Transaction: <b>2018</b> 200 <b>2019</b> N/A	Previous or current calendar year	<b>Type of sales to include:</b> The sales of TPP and other taxable items delivered in this state <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Exclude <b>Exempt sales:</b> Exclude	Sales and Use Tax	No	Within 60 days	
Ohio	8/1/2019	Monetary: \$100,000 OR Transaction: 200	Previous or current calendar year	<b>Type of sales to include:</b> Retail sales <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Exclude <b>Exempt sales:</b> Include	Sellers Use Tax	No	begins the month that the seller establishes nexus and applies prospectively from that date.	
Oklahoma	7/1/2018	Monetary: <b>7/1/2018</b> \$10,000 <b>11/1/2019</b> \$100,00 Transaction: N/A	Previous calendar year	<b>Type of sales to include:</b> Taxable sales <b>Sales through a marketplace:</b> Exclude <b>Sales for resale:</b> Exclude <b>Exempt sales:</b> Exclude	Vendor Use Tax	No	Register Immediately	Oklahoma has a \$10,000 threshold for notice and reporting requirements which follow different rules and have much higher penalties. See Notice and Reporting chart for greater detail. Starting 11/1/2019 OK is enforcing an economic nexus threshold of \$100,000. Once you cross \$100,000 you no longer have the option of the notice and reporting, but must register for sales tax. If you do not cross the \$100,000 number notice and reporting is still in effect.
Pennsylvania	7/1/2019	Monetary: \$100,000 Transaction: N/A	Previous Pennsylvania fiscal calendar year - beginning on April 1st	<b>Type of sales to include:</b> Gross sales <b>Sales through a marketplace:</b> Exclude <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Sales Tax	No	Collection will begin in the second quarter.	
Rhode Island	7/1/2019	Monetary: \$100,000 OR Transaction: 200	Previous calendar year	<b>Type of sales to include:</b> Gross revenue from the sale of TPP, prewritten computer software delivered electronically or by load and leave, vendor-hosted prewritten computer software, and/or have taxable services delivered into this state <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Sales and Use Tax	No	Must register and collect on January 1 of the following calendar year.	
South Carolina	11/1/2018	Monetary: \$100,000 Transaction: N/A	Previous or current calendar year	<b>Type of sales to include:</b> Gross sales <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Sales and Use Tax	No	First day of the second calendar month after threshold is met	Penalty and interest will be charge back to the date the threshold was crossed if you are not registered.
South Dakota	11/1/2018	Monetary: \$100,000 OR Transaction: 200 (Transaction threshold to be eliminated 7/1/23)	Previous or current calendar year	<b>Type of sales to include:</b> Gross sales of TPP, any products transferred electronically, or services <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Sales Tax	No	Register Immediately	Enforcement will be prospective only. Effective 7/1/23 SD is removing the 200 or more separate transactions threshold.
Tennessee	7/1/2019	Monetary: <b>10/1/2019</b> \$500,000 <b>10/1/2020</b> \$100,000 Transaction: N/A	Prior 12 months	<b>Type of sales to include:</b> Retail sales <b>Sales through a marketplace:</b> Exclude <b>Sales for resale:</b> Exclude <b>Exempt sales:</b> Include	Sales and Use Tax	No	Collect and remit the tax by the first day of the third calendar month following the month in which this threshold was met.	

Texas	10/1/2019	Monetary: \$500,000 Transaction: N/A	Prior 12 months	<b>Type of sales to include:</b> Gross sales <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Sales and Use Tax	No	No later than the first day of the fourth month after the month that a remote seller exceeds the \$500,00 safe harbor amount.	Retailers exceeding the safe harbor amount are required to get a Texas sales tax permit and beginning collecting. Retailers with Texas sales below the safe harbor amount do not have to register and collect. Remote sellers doing business in Texas will have the option of collecting; the combined rate of all applicable local use taxes; or a single local use tax rate as set by the state. <b>Inventory in an Amazon FBA warehouse used exclusively to fulfil marketplace sales will no longer create nexus in Texas. If Amazon fulfills non-marketplace sales it will create nexus.</b>
Utah	1/1/2019	Monetary: \$100,000 OR Transaction: 200	Previous or current calendar year	<b>Type of sales to include:</b> Gross sales <b>Sales through a marketplace:</b> Exclude <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Sales and Use Tax	No	Register Immediately	UT plans on enforcing prospectively only.
Vermont	7/1/2018	Monetary: \$100,000 OR Transaction: 200	Prior 12 months	<b>Type of sales to include:</b> Gross sales <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Use Tax	No	Review at the end of each quarter. If threshold is met collect and remit tax starting no later than the first day of the following month.	VT has notice & reporting with no threshold.
Virginia	7/1/2019	Monetary: \$100,000 OR Transaction: 200	Previous or current calendar year	<b>Type of sales to include:</b> Retail sales <b>Sales through a marketplace:</b> Exclude <b>Sales for resale:</b> Exclude <b>Exempt sales:</b> Include	Use Tax	No	No later than 30 days	For purposes of determining whether a dealer meets the \$100,000 gross revenue or 200 transaction thresholds, the sales made by all commonly controlled persons will be aggregated and the sales transactions of commonly controlled persons will be attributed to all members of its corporate group that are dealers.
Washington	10/1/2018	Monetary: \$100,000 Transaction: 2018 200 2020 N/A	Previous or current calendar year	<b>Type of sales to include:</b> Retail sales <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Exclude <b>Exempt sales:</b> Include	Excise Tax	No	30 days	Notice and reporting requirement was eliminated 7/1/2019. It is important to note that the business and occupation (B&O) tax is required to be paid even when a marketplace is collecting and remitting taxes. Washington states you must have proof the facilitator is collecting on your behalf.
West Virginia	1/1/2019	Monetary: \$100,000 OR Transaction: 200	Previous calendar year	<b>Type of sales to include:</b> Gross sales <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Combined Sales and Use Tax	No	First date of collection should be consistent with the first sales date indicated on its application for business registration.	The responsibility of a remote seller to collect and remit taxes will be determined annually for each subsequent year based on the remote seller's sales in the immediately preceding calendar year. Remote sellers registered for West Virginia sales or use taxes must collect the applicable municipal sales and use taxes when the shipped-to physical address of the customer is located within the geographic boundaries of a municipality that imposes a sales and use tax.
Wisconsin	10/1/2018	Monetary: \$100,000 Transaction: 10/1/2018 200 2/20/2021 N/A	Previous or current calendar year	<b>Type of sales to include:</b> Gross sales <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Sales and Use Tax	No	The next transaction	Tax must be collected for the balance of the year and the next year minimum. Sellers who only make exempt sales are not required to register. Products delivered into a state on behalf of others, count towards the thresholds. Drop shippers take note. Remote sellers that only sell on marketplaces where the marketplace collects are not required to be registered even if they exceed the economic nexus threshold. However, if the marketplace seller makes any sales where the marketplace provider does not collect the tax, it must include all sales including those on a collecting marketplace to determine if it exceeds the small seller threshold and if so, it must register and collect on those sales.
Wyoming	2/1/2019	Monetary: \$100,000 OR Transaction: 2/1/2019 200 7/1/2024 N/A	Previous or current calendar year	<b>Type of sales to include:</b> Gross sales <b>Sales through a marketplace:</b> Include <b>Sales for resale:</b> Include <b>Exempt sales:</b> Include	Sales and Use Tax	No	Register Immediately	The 200 transaction threshold is eliminated effective 7/1/2024.

This chart is continuously updated as states respond to the most recent opinion of the US Supreme Court which eliminated the physical presence requirement and paved the way for economic nexus. There are a number of states with much lower thresholds that we did not include on this chart, but rather the remote seller use tax notice and reporting requirements. This chart should only be used in conjunction with the notice and reporting chart which has lower thresholds and higher penalties. Dates and information are in flux until confirmed by a state

Disclaimer: Charts are a great place to start but should not be used to make final decisions without consulting with a tax professional.