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SALES TAX AND MORE

Sales Tax and More

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Marketplace Facilitator as of 11/26/2018

State	Amazon Collecting	Effective Date	Monetary Threshold	Transactions Threshold	Prior Calendar- Previous 12 months - Current Year	Notes
Alabama	No response yet	1/1/2019	\$250,000	N/A	previous 12 months	Register with the DOR and collect tax for all third-parties or comply with notice and reporting requirements. Waiting to see how Amazon will respond.
Connecticut	Yes	12/1/2018	\$250,000	200	Prior 12 months	Amazon to collect taxes on 12/1/2018
Iowa	No response yet	1/1/2019	\$100,000	200	Previous or current calendar year	Marketplace facilitator is deemed to be an agent of the seller. Waiting to see how Amazon will respond.
Minnesota	Yes	10/1/2018	\$10k+ per seller	N/A	Rolling 12 months on the quarter	Amazon will begin collecting for all sellers effective 10/1/2018. Sellers who sell on other platforms and or their own website, should continue collecting and remitting taxes if they have inventory in an Amazon warehouse, economic nexus or any other nexus creating activity.
New Jersey	Yes	11/1/2018	N/A	N/A	N/A	Amazon will begin collecting for all sellers effective 10/1/2018. Marketplaces can require sellers to collect. Marketplaces can ask for a six month extension.
Oklahoma	Yes	7/1/2018	\$10,000	N/A	Previous calendar year	Amazon began collecting tax on July 1, 2018.
Pennsylvania	Yes	4/1/2018	\$10,000	N/A	Previous calendar year	Amazon began collecting tax on April 1, 2018. PA provided us with written guidance that sellers must still be registered with PA and remit returns showing Amazon sales as non-taxable sales.
Rhode Island	No	8/1/2017	\$100,000	200	Previous calendar year	Amazon is not collecting. They are required to report third-party sellers and did so on 2/13/2018
South Dakota	No response yet	3/1/2019	\$100,000	200	Previous or current calendar year	Register with the DOR and collect tax for all third-parties or comply with notice and reporting requirements. Waiting to see how Amazon will respond.
Washington	Yes	1/1/2018	\$10,000	N/A	Previous calendar year	Amazon began collecting and paying sales tax for third-party sellers on January 1, 2018. Amazon is not paying the Business & Occupation Tax (B&O). Washington take the position that sellers must still register, report 100% of their sales calculate the B&O and sales tax and then take a credit for the tax Amazon paid.

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