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Economic Nexus Threshold for Sales Tax as of 11/01/2018

State	Confirmed by State	Effective Date	Monetary Threshold	Transactions Threshold	Prior Calendar- Previous 12 months - Current Year	What is Included/Excluded from the Threshold Calculation	Notes
Alabama	Yes	10/1/2018	\$250,000	N/A	Prior 12 months		Alabama confirmed on July 3, 2018 that their rule would go live on 10/1/2018 and would be applied prospectively only. They will not pursue sellers for back taxes.
Arkansas							AR issued a statement that they are currently reviewing Wayfair and their options. They added that new legislation may be required to implement. A recommendation may be made for the legislature to take this up in the 2019 legislative session.
Colorado	Yes	12/1/2018	\$100,000	200	Previous or current calendar year	The \$100,000 threshold includes all sales including services and exempt sales.	CO will enforce prospectively only, however retailers with sales over \$100,000 should take note that CO has a notice and reporting threshold of \$100,000 that has been in effect since 7/1/2018. All state administered locals and special district taxes should be collected. Home rule jurisdictions need to be contacted separately. For retailers who cross a threshold in the future they will need to register once the threshold is crossed.
California							CA issued a statement that they are currently reviewing Wayfair and their options. No timeline mentioned.
Connecticut	Yes	12/1/2018	\$250,000	200	Prior 12 months		In CT both the sales and transactions thresholds must be met. So it is not \$250k or 200 transactions but rather \$250k and 200 transactions.
Georgia		1/1/2019	\$250,000	200	Previous or current calendar year		Georgia currently has an out for anyone willing to comply with the remote seller notice and reporting requirements.
Hawaii	Yes	7/1/2018	\$100,000	200	Previous or current calendar year		HI has confirmed they are live. The general excise tax (GET) is imposed on the sale of virtually all transactions, even sales for resale. HI has a catch up payment. If you cross the threshold during the year, they will apply retroactively to the first of the year or July 1 2018 if crossed this year.
Idaho							ID issued a statement that they are currently reviewing Wayfair and their options. No timeline mentioned.
Illinois	Yes	10/1/2018	\$100,000	200	Prior 12 months	Sales of TPP only. Sales for resale are specifically excluded. All other exempt sales are included.	Sellers are required to determine threshold nexus on the last day of each quarter by looking at the immediately preceding 12 months of data. If a threshold has been crossed, sales tax collection must begin the next day. Trailing nexus for 12 months minimum, once a threshold is crossed. Registered sellers do not need to check their data each quarter, if they plan on staying registered.
Indiana	Yes	10/1/2018	\$100,000	200	Previous calendar year		In litigation since June 30, 2017, IN can not enforce until litigation is over. IN has stated that if litigation is not over by 10/1/2018 they will issue further guidance at that time.
Iowa	Yes	1/1/2019	\$100,000	200	Previous or current calendar year		Iowa has also passed a marketplace facilitator law effective 1/1/2019. It is currently unclear whether the thresholds are inclusive of marketplace sales or are exclusive of those sales. The law will be applied prospectively only. We would err on the side of caution and assume they do until told otherwise.
Kentucky	Yes	10/1/2018	\$100,000	200	Previous or current calendar year		KY has confirmed they are live On 7/1/2018- They have since updated and are now saying 10/1/2018. Limited to sales of TPP or digital property. Notice and reporting also.

Louisiana	Yes	1/1/2019	\$100,000	200	Previous or current calendar year		Remote seller division created to be single point of contact for remote sales tax collection. LA will provide further information as they promulgate rules. The state has confirmed they will begin enforcing on 1/1/2019, however they reminded sellers that their notice and reporting requirements are currently in effect. See separate chart.
Maine	Yes	7/1/2018	\$100,000	200	Previous or current calendar year		All sales included in thresholds.
Maryland	Yes	10/1/2018	\$100,000	200	Previous or current calendar year	Includes the sale of tangible personal property and/or taxable services	MD looks does not require sales tax collection as of 10/1/2018 but rather the counting of sales and transactions. You do not look backwards to determine. If a threshold is not met by year end the counting starts over. Sales Tax collection is to begin on the first day of the month following the month the threshold was crossed.
Massachusetts		10/1/2017	\$500,000	100	Previous calendar year		In MA both the sales and transactions thresholds must be met. So it is not \$500k or 100 transactions but rather \$500k and 100 transactions. MA is enforcing.
Michigan	Yes	10/1/2018	\$100,000	200	Previous calendar year		MI plans on enforcing prospectively only.
Minnesota	Yes	10/1/2018	\$100,000	100	Prior 12 months		Minnesota reactivated a 1989 statute that has two thresholds. The first is 100 transactions and the second is 10 transactions totaling more than \$10,000. They will enforce prospectively only.
Mississippi	Yes	9/1/2018	\$250,000	N/A	Prior 12 months		MS will pursue proactively. Wholesale sales and other sales exempt by use or entity type are included in the threshold. Items exempt to everyone are not.
Nebraska	Yes	1/1/2019	\$100,000	200	Previous or current calendar year		NE plans on enforcing prospectively only.
Nevada	Yes	11/1/2018	\$100,000	200	Previous or current calendar year		NV plans on enforcing prospectively only. Effective date is 10/1/2018 but remote sellers must begin to collect tax on the first day of the month that begins 30 days after the threshold is met. Remote sellers must collect both state and local sales and use tax.
New Jersey	Yes	10/1/2018	\$100,000	200	Previous or current calendar year	Gross revenue from delivery of tangible personal property, specified digital products, or services	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.
North Carolina	Yes	11/1/2018	\$100,000	200	Previous or current calendar year		NC plans on enforcing prospectively only. For sellers who do not meet the requirement on 11/1/2018 you have 60 days to register once the threshold is crossed.
North Dakota	Yes	10/1/2018	\$100,000	200	Previous or current calendar year		Confirmed by ND to start on 10/1/2018 or sixty days after you cross a threshold.
Ohio		1/1/2018	\$500,000	N/A	Previous or current calendar year		Requires use of software or content delivery network in state. Is currently being challenged and OH is prohibited from enforcing. OH see their current statute as a type of physical presence. OH released a statement saying they are waiting on their legislature to react the Wayfair decision and a pure economic nexus. It is unclear if OH will pursue retroactively or prospectively when litigation is settled.
Oklahoma	Yes	7/1/2018	\$10,000	N/A	Previous calendar year	All sales through all channels including a marketplace are included in the threshold calculations.	This is not economic nexus and is not governed by Wayfair, but by DMA vs Brohl. It is notice and reporting requirements which follow different rules and have much higher penalties. See Notice and Reporting chart for greater detail.
Pennsylvania	Yes	7/1/2018	\$10,000	N/A	Previous 12 months	Non-taxable sales are not included in the threshold.	This is not economic nexus and is not governed by Wayfair, but by DMA vs Brohl. It is notice and reporting requirements which follow different rules and have much higher penalties. See Notice and Reporting chart for greater detail.
South Carolina	Yes	11/1/2018	\$100,000	N/A	Previous or current calendar year	Gross sales include all sales of TPP including wholesale and other exempt sales. Products transferred electronically and services are also included in gross sales whether they are taxable or not. Marketplace sales are included.	SC plans on enforcing prospectively only. For sellers who do not meet the requirement on 11/1/2018 you have until first day of the second calendar month after economic nexus is established. If you are not registered by that date, penalty and interest will be charge back to the date the threshold was crossed.

South Dakota	Yes	11/1/2018	\$100,000	200	Previous or current calendar year	Gross sales or transactions include the sale of tangible personal property, any products transferred electronically, or services	South Dakota enacted new laws to speed up the implementation of economic nexus. Enforcement will be prospective only. If a threshold is crossed during a year the tax is due from the point the threshold is crossed. The 11/1/2019 does not apply to the Wayfair litigants, but to all others meeting the thresholds. SD also enacted Marketplace facilitator legislation which is effective 3/1/2019.
Tennessee		7/1/2017	\$500,000	N/A	Prior 12 months		Pending Litigation on hold till wayfair outcome.
Texas							Texas released a statement that they will have guidance out in early 2019. Until then physical presence is required. They will implement economic nexus proactively only.
Utah	Yes	1/1/2019	\$100,000	200	Previous or current calendar year		UT plans on enforcing prospectively only.
Vermont	Yes	7/1/2018	\$100,000	200	Prior 12 months		Vermont has confirmed they are live. VT also have notice & reporting with no threshold.
Washington	Yes	10/1/2018	\$100,000	200	Previous or current calendar year		WA also has a notice and reporting statute whose threshold is \$10,000. Please see remote seller nexus and reporting chart. Notice and reporting is much more onerous. WA will pursue sellers back to 1/1/2018 for notice and reporting. Once you cross the higher threshold you no longer have the option of doing notices.
West Virginia	Yes	1/1/2019	\$100,000	200	Previous calendar year	Tangible personal property and/or services.	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	Yes	10/1/2018	\$100,000	200	Previous or current calendar year	Gross sales of products and services are used to calculate the threshold. Both taxable and non taxable sales are included in the calculations.	Sellers must begin collecting tax on the next sale after a threshold is crossed . 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.
Wyoming	Yes	1/1/2019	\$100,000	200	Previous calendar year		Wyoming is enforcing prospectively only.

This chart is will be 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.