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Remote Seller Notice and Reporting Requirements as of 9/22/2018

State	Effective Date	Monetary Threshold	Transactions Threshold	Prior Calendar-Previous 12 months - Current Year	Requirements	Penalties per Transaction	Notes	Non-Taxable Sales
Alabama	7/1/2017	Unknown	Unknown	Unknown	Unknown	Unknown	It appears Alabama focusing on marketplaces rather than sellers for notice and reporting requirements. Sellers would be subject to economic nexus. Sellers do not appear to have any obligations at this time.	N/A
Colorado	7/1/2017	\$100,000	N/A	Prior Calendar Year	<ol style="list-style-type: none"> 1. Provide a notice at the time of sale. 2. By January 31st of each year send a notice to every seller who purchase more than \$500 during the year. 3. By March 1st of each a list of customers who have purchased \$500 or more must be turned into the state. 	<ol style="list-style-type: none"> 1. \$5 per missed transactional notice. Maximum \$25,000 penalty. 2. \$10 per missed annual notice. Maximum \$50,000 penalty. 3. \$10 per missing customer from list . Maximum \$50,000 penalty. 	The \$100,000 threshold is inclusive of all sales from all members of a controlled group. CO apparently plans to aggressively enforce and we recommend registration or compliance if you exceed the threshold.	Non taxable sales are included in the threshold calculation. However, there are no penalties for any transaction that was not taxable. Voluntary sales tax registration makes the requirements go away.
Georgia	1/1/2019	\$250,000	200	Prior Calendar Year Or Current Year	<ol style="list-style-type: none"> 1. Provide a notice at the time of sale. 3. By January 31st of each year send a notice to every seller who purchase more than \$500 during the year. 4. By January 31st of each a list of customers who have purchased \$500 or more must be turned into the state. 	<ol style="list-style-type: none"> 1. \$5 per missed transactional notice. . 2. \$10 per missed annual notice. 3. \$10 per missing customer from list . 	Not much guidance from the DOR yet.	Non taxable sales appear to be included in the threshold calculation.
Kentucky	7/1/2013	\$100,000	N/A	Current Year	Post a notice on the website.	There do not appear to be any penalties for non compliance.	No liability if no penalty.	Non taxable sales appear to be included in the threshold calculation.
Louisiana	7/1/2017	\$50,000	N/A	Prior Calendar Year	<ol style="list-style-type: none"> 1. Provide a notice at the time of sale. 2. By January 31st of each year send a notice to every seller. 3. By March 1st of each a list of customers must be turned into the state. 	Penalties have not been specifically enumerated but the DOR has been granted broad enforcement powers.	LA apparently plans to aggressively enforce and we recommend registration or compliance if you exceed the threshold.	Non taxable sales appear to be included in the threshold calculation. Voluntary sales tax registration makes the requirements go away.
Oklahoma	7/1/2018	\$10,000	N/A	Previous 12 months	<ol style="list-style-type: none"> 1. Post a conspicuous notice on the platform. 2. Provide a notice at the time of sale. 3. By January 31st of each year send a notice to every seller. 4. By January 31st of each year provide the state with a list of customers, 	The penalty for non-compliance is a minimum of \$20,000 or 20% of the previous 12 months sales whichever is less per occurrence for each notice missed.	Sales through all channels including a marketplace are included in the threshold calculations. OK apparently plans to aggressively enforce and we recommend registration or compliance if you exceed the threshold.	Non taxable sales appear to be included in the threshold calculation. If a marketplace is collecting the tax, it is not required to be reported even when included in the threshold. Voluntary sales tax registration makes the requirements go away.

Pennsylvania	2/1/2018	\$10,000	NA	Previous 12 months	1. Post a conspicuous notice on the platform. 2. Provide a notice at the time of sale. 3. By January 31st of each year send a notice to every seller. 4. By January 31st of each year provide the state with a list of customers,	The penalty for non-compliance is a minimum of \$20,000 or 20% of the previous 12 months sales whichever is less per occurrence for each notice missed.	Digital goods are not subject to the rule until 3/1/2019. PA apparently plans to aggressively enforce and we recommend registration or compliance if you exceed the threshold.	Non taxable sales do not appear to be included in the threshold or penalty calculations. Voluntary sales tax registration makes the requirements go away.
Rhode Island	1/1/2018	\$100,000	200	Prior Calendar Year	1. Post a conspicuous notice on the platform. 2. Provide a notice at the time of sale. 3. Provide a notice within 48 hours of sale. 4. By January 31st of each year send a notice to every seller with cumulative purchases greater than \$100. 5. By February 15th of each year provide the state with an attestation that all notice requirements were fulfilled.,	Penalties are \$10 for each failure, but there is a minimum penalty of \$10,000.	RI apparently plans to aggressively enforce and we recommend registration or compliance if you exceed the threshold.	Non taxable sales are to be included in the threshold calculation. On July 25, 2018 RI issued a statement saying that the Wayfair decision has no impact on their remote seller requirements. Voluntary sales tax registration makes the requirements go away.
South Dakota	7/0/2011	\$100,000	N/A	Prior Calendar Year	1. Provide a notice at the time of sale.	The state is prohibited from imposing a penalty.	There is no penalty for not complying.	Non taxable sales are included in the threshold calculation.
Tennessee	3/26/2012	Unknown	Unknown	Unknown	Unknown	Unknown	It does not appear that TN is enforcing the requirements.	N/A
Vermont	7/1/2017	First Sale - No Threshold	First Sale - No Threshold	N/A	1. Provide a notice at time of sale. 2. By January 31st of each year send a notice to every seller with cumulative purchases greater than \$500 3. By January 31st of each year provide the state with a list of customers, with purchases greater than \$500. Only sellers with sales greater than \$100k must submit list.	Penalties are \$5 for each failure to provide a notice at the point of sale and \$10 for each failure relating to annual notices and lists of customers..	While there are no thresholds penalties are relatively light at a potential \$25 per transaction..	Voluntary sales tax registration makes the requirements go away.
Washington	1/1/2018	\$10,000	N/A	Prior Calendar Year Or Current Year	1. Post a conspicuous notice on the platform. 2. Provide a notice at the time of sale. 3. By February 28th of each year send a notice to every seller. 4. Provide the state with a list of customers, 5. Provide an affidavit of compliance.	1. No platform notice -\$20,000. 2. No notice at point of sale-\$20,000 3. Failure to provide the annual notice is based on sales volume - \$5k to 100K+ 4. Failure to provide list -\$25 per customer with minimum of \$20,000	Digital products not included until 2020 WA apparently plans to aggressively enforce and we recommend registration or compliance if you exceed the threshold.	Non taxable sales appear to be included in the threshold calculation. Voluntary sales tax registration makes the requirements go away.

General Information: Remote Seller Use Tax Notice and Reporting Requirements are targeted at sellers who do not have nexus for sales tax purposes. Registering for sales tax will relieve seller of notice and reporting requirements. The language for the notices in each state is specific but is generally to the effect that the seller's is not registered to collect sales tax, so the customer must therefore pay the tax directly to the state.

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