

Economic Nexus Standard for Sales and Use Tax

As of 1/13/2020

State	Economic Nexus Standard	Notes	Threshold applies to Gross Sales (taxable or nontaxable) or Retail (excludes sales for resale)	Sales Threshold	Transaction Threshold
Alaska	NA	No statewide sales tax	NA		
Alabama	Yes	Effective 10/1/2018. Must meet threshold and conduct one or more of the activities described in Section 40-23-68, code of Alabama 1975. Threshold based on previous calendar year's sales. Qualifying remote sellers may elect to collect a flat 8% AL sales tax.	Retail	\$ 250,000	
Arkansas	Yes	Effective 7/1/2019, Thresholds based on taxable sales in current or previous calendar year	Retail	\$ 100,000	200
Arizona 2019	Yes	Effective 9/30/2019, Thresholds based on aggregate sales in calendar year	Gross Sales	\$ 200,000	
Arizona 2020	Yes	Effective 1/1/2020, Thresholds based on aggregate sales in calendar year	Gross Sales	\$ 150,000	
Arizona 2021 and subsequent	Yes	Effective 1/1/2021, Thresholds based on aggregate sales in calendar year	Gross Sales	\$ 100,000	
California	Yes	Effective 4/1/2019. Thresholds based on current or previous calendar year. Note that thresholds apply to District Tax. If below threshold in District but over in CA, collect only state tax.	Gross Sales	\$ 500,000	
Colorado	Yes	Effective 12/1/2018. Thresholds based on previous or current calendar year.	Retail	\$ 100,000	
Connecticut	Yes	Effective 12/1/2018. Thresholds based on the 12-month period ending on the September 30th immediately preceding the monthly or quarterly period for which liability for tax is determined. Must meet both sales and transaction thresholds.	Gross Sales	\$ 250,000	200
Connecticut	Yes	Effective 7/1/2019. Thresholds based on gross receipts for the 12-month period ending on the September 30th immediately preceding the monthly or quarterly period for which liability for tax is determined. Must meet both sales and transaction thresholds.	Gross Sales	\$ 100,000	200
District of Columbia	Yes	Effective 1/1/2019. Threshold based on current or previous calendar year.	Retail	\$ 100,000	200
Delaware	NA	No statewide sales tax	NA		
Florida	No				
Georgia to 12/31/19	Yes	Effective 1/1/2019. May elect to collect GA sales tax or elect to follow alternative notice reporting requirements. Thresholds based on the previous or current calendar year.	Retail	\$ 250,000	200
Georgia after 1/1/2020	Yes	Effective 1/1/2020 the threshold was reduced to \$100,000 and the option to notify buyers rather than collect tax is eliminated	Retail	\$ 100,000	200
Hawaii	Yes	Effective 1/1/2018. Thresholds based on the previous or current calendar year.	Gross Sales	\$ 100,000	200
Idaho	Yes	Effective 6/1/2019. Thresholds based on the previous or current calendar year. For state tax only, not required for local taxes	Gross Sales	\$ 100,000	
Illinois	Yes	Effective 10/1/2018. Thresholds based on the previous 12-month period and should be determined on a quarterly basis.	Gross Sales	\$ 100,000	200
Indiana	Yes	Effective 10/1/2018. Thresholds based on the previous or current calendar year.	Gross Sales	\$ 100,000	200
Iowa	Yes	Effective 7/1/2019. Thresholds based on the previous or current calendar year.	Gross Sales	\$ 100,000	
Kansas	Yes	Enforcement begins 10/1/2019	Gross Sales		
Kentucky	Yes	Effective 7/1/2018. Thresholds based on the previous or current calendar year.	Gross Sales	\$ 100,000	200
Louisiana	Yes	Effective 1/1/2019. Thresholds based on the previous or current calendar year.	Gross Sales	\$ 100,000	200
Maine	Yes	Effective 7/1/2018. Thresholds based on the previous or current calendar year.	Gross Sales	\$ 100,000	200
Maryland	Yes	Effective 10/1/2018. Thresholds based on the previous or current calendar year.	Gross Sales	\$ 100,000	200
Massachusetts	Yes	Effective 10/1/2019 Threshold based on previous or calendar year	Gross Sales	\$ 100,000	
Michigan	Yes	Effective 10/1/2018. Thresholds based on the previous calendar year and should be determined on a calendar year basis.	Gross Sales	\$ 100,000	200
Minnesota	Yes	Effective 10/1/2018. Threshold based on previous 12-month period ending on the last day of the most recent calendar quarter.	Retail	\$ 100,000	200
Minnesota	Yes	Effective 10/1/2019. Threshold based on retail sales previous 12-month period ending on the last day of the most recent calendar quarter.	Retail	\$ 100,000	200
Mississippi	Yes	Effective 9/1/2018. Threshold based on the immediately preceding 12-month period.	Gross Sales	\$ 250,000	
Missouri	No				
Montana	NA	No statewide sales tax	NA		
Nebraska	Yes	Effective 1/1/2019. Thresholds enforced prospectively and determined annually.	Retail	\$ 100,000	200
Nevada	Yes	Effective 10/1/2018. Thresholds based on the previous or current calendar year.	Retail	\$ 100,000	200
New Jersey	Yes	Effective 11/1/2018. Thresholds based on the previous or current calendar year.	Gross Sales	\$ 100,000	200
New Hampshire	NA	No statewide sales tax	NA		
New Mexico	Yes	Effective 7/1/2019. Threshold based on gross receipts for the previous calendar year	Retail	\$ 100,000	
New York	Yes	Effective 7/1/2019. Threshold based on immediate four sales tax quarters ending on Feb. 28th, May 31st, Aug 31st and Nov 30. Must meet both sales and transaction thresholds.	Gross Sales	\$ 500,000	100
North Carolina	Yes	Effective 11/1/2018. Thresholds based on the previous or current calendar year.	Gross Sales	\$ 100,000	200
North Dakota	Yes	Effective 10/1/2018. Thresholds based on the earlier of the following calendar year or 60 days after meeting the \$100,000 threshold.	Gross Sales	\$ 100,000	
Ohio	Yes	Effective 8/1/2019. Thresholds based on the previous or current calendar year.	Gross Sales	\$ 100,000	200
Oklahoma	Yes	Effective 11/1/2019 \$100,000 threshold based on preceding or current calendar year.	Retail	\$ 100,000	
Oregon	NA	No statewide sales tax	NA		
Pennsylvania	Yes	Effective 7/1/2019. If threshold was met in calendar 2018, collection must begin by 7/1/2019. If threshold is met in calendar 2019 and later. Sales tax collection must begin on next April 1st and continue for 12 months.	Gross Sales	\$ 100,000	
Rhode Island	Yes	Effective 8/17/2017. Election to either collect RI sales tax or elect to follow alternative notice reporting requirements. Thresholds based on the previous calendar year.	Gross Sales	\$ 100,000	200
South Carolina	Yes	Effective 11/1/2018. Thresholds based on the previous or current calendar year.	Gross Sales	\$ 100,000	
South Dakota	Yes	Effective 11/1/2018. Thresholds based on the previous or current calendar year.	Gross Sales	\$ 100,000	200
Tennessee	Yes	Effective 7/1/2018 Threshold based on the immediately preceding 12-month period.	Retail	\$ 500,000	
Texas	Yes	Effective 10/1/2019. Threshold is preceding 12 calendar months. Initial 7/1/18 to 6/30/19	Gross Sales	\$ 500,000	
Utah	Yes	Effective 1/1/2019. Thresholds based on the previous or current calendar year.	Gross Sales	\$ 100,000	200
Vermont	Yes	Effective 7/1/2018. Thresholds based on the 12-month period preceding the monthly period with respect to which that person's liability for tax is determined.	Gross Sales	\$ 100,000	200
Virginia	Yes	Effective 7/1/2019. Thresholds based on the previous or current tax year.	Gross Sales	\$ 100,000	200
Washington	Yes	Effective 10/1/2018. Thresholds based on the previous or current tax year.	Gross Sales	\$ 100,000	
West Virginia	Yes	Effective 1/1/2019. Thresholds based on previous calendar year.	Gross Sales	\$ 100,000	200
Wisconsin	Yes	Effective 10/1/2018. Thresholds based on annual sales made into Wisconsin.	Gross Sales	\$ 100,000	200
Wyoming	Yes	Effective 2/1/2019. Thresholds based on the previous or current calendar year.	Gross Sales	\$ 100,000	200