

State-by-State Breakdown of Economic Nexus as of 2/11/19

State	Economic Nexus Thresholds	Effective
Alabama	\$250,000 in sales in the state in previous calendar year	10/1/2018
Arkansas	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous or current calendar year	TBD ¹
California	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous or current calendar year	4/1/2019
Colorado	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous or current calendar year	12/1/2018
Connecticut	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous 12-month period	12/1/2018
District of Columbia	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous or current calendar year	1/1/2019
Georgia	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous or current calendar year	1/1/2019
Hawaii	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous or current calendar year	7/1/2018
Illinois	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous 12-month period	10/1/2018
Indiana	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous or current calendar year	10/1/2018
Iowa	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous or current calendar year	1/1/2019
Kentucky	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous or current calendar year	10/1/2018
Louisiana	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous or current calendar year	1/1/2019
Maine	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous or current calendar year	1/1/2018

State	Economic Nexus Thresholds	Effective
Maryland	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous or current calendar year	1/1/2018
Massachusetts	\$500,000 in sales in the state or 100 transactions for delivery into the state in previous calendar year	10/1/2017
Michigan	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous calendar year	10/1/2018
Minnesota	100 transactions for delivery into the state or 10 transactions for delivery into the state totaling more than \$100,000 in sales during 12 consecutive months	10/1/2018
Mississippi	\$100,000 in sales in the state or 200 transactions into the state for delivery i previous or current calendar year	9/1/2018
Nebraska	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous or current calendar year	1/1/2019
Nevada	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous or current calendar year	11/1/2018
New Jersey	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous or current calendar year	11/1/2018
New York	\$300,000 in sales in the state and 100 transactions for delivery into the state in preceding four quarter periods	1/15/2019
North Carolina	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous or current calendar year	11/1/2018
North Dakota	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous or current calendar year	10/1/2018
Ohio	Use of in-state software (including internet cookies) and has gross receipts of over \$500,000 in previous or current calendar year	1/1/2018
Oklahoma	\$10,000 in sales in the state in previous 12-month period ²	7/1/2018
Pennsylvania	\$10,000 in sales in the state in previous calendar year ²	4/1/2018
Rhode Island	\$100,000 in sales or 200 transactions in previous or current calendar year ²	8/17/2017
South Carolina	\$100,000 in sales in previous or current calendar year	11/1/2018
South Dakota	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous or current calendar year	11/1/2018
Tennessee	\$500,000 in sales in the state in previous 12-month period	TBD ¹

State	Economic Nexus Thresholds	Effective
Texas	\$500,000 in sales in the state in previous 12-month period	10/1/2019 ³
Utah	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous or current calendar year	1/1/2019
Vermont	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous 12-month period	7/1/2018
Washington	1. \$100,000 in sales in the state or 200 transactions for delivery into the state in previous or current calendar year 2. \$10,000 in sales in the state in previous or current calendar year ²	10/1/2018 1/1/2018
West Virginia	\$100,000 in sales in the state or 200 transactions for delivery into the state in a previous or current calendar year	1/1/2019
Wisconsin	\$100,000 in sales in the state or 200 transactions for delivery into the state in a calendar year	10/1/2018
Wyoming	\$100,000 in sales in the state or 200 transactions for delivery into the state in previous or current calendar year	2/1/2019

¹ Update on effective/enforcement date still to be provided or legislation still needs to be adopted.

² Sellers can elect to either collect and remit sales tax or comply with notice and reporting requirements.

³ Legislation effective 1/1/19; enforcement effective 10/1/19