

# SALES AND USE TAX ECONOMIC NEXUS THRESHOLDS

State	Effective Date	Economic Nexus Threshold	Measurable Date	When You Need to Register Once You Exceed the Threshold
Alabama	October 1, 2018	Retail sales over \$250,000 & 1 specified activity	Previous calendar year	January 1 following the year the threshold is exceeded
Alaska	-	No sales tax	-	-
Specified Alaskan Localities	April 1, 2020	Gross sales over \$100,000 or 200 sales	Previous calendar year	The first day of the month following 30 days from adoption by the city or borough
Arizona	October 1, 2019	Gross sales over \$200,000 for 2019 Gross sales over \$150,000 for 2020 Gross sales over \$100,000 for 2021 & subsequent years	Previous or current calendar year	The seller must obtain a TPT license once the threshold is met and begin remitting the tax on the first day of the month that starts at least 30 days after the threshold is met for the remaining of the current year and the next calendar year
Arkansas	July 1, 2019	Taxable sales over \$100,000 or 200 or more separate transactions	Previous or current calendar year	Next transaction after meeting threshold
California	April 1, 2019	Gross sales of tangible personal property over \$500,000	Previous or current calendar year	The day you exceed the threshold
Colorado	December 1, 2018	Retail sales over \$100,000	Previous or current calendar year	The first day of the month after the ninetieth day the retailer made retail sales in the current calendar year that exceed \$100,000
Connecticut	December 1, 2018 July 1, 2019	Retail sales over \$250,000 and 200 sales Retail sales over \$100,000 and 200 sales	12-month period ending on September 30	October 1 of the year in which you cross the threshold on September 30
Delaware	-	No sales tax	-	-
District of Columbia	January 1, 2019	Retail sales over \$100,000 or 200 sales	Previous or current calendar year	Next transaction
Florida	July 1, 2021	Taxable sales over \$100,000	Previous calendar year	First of calendar year after you meet the threshold

Updated 09/16/2024

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Georgia	January 1, 2019 January 1, 2020	Retail sales over \$250,00 or 200 sales Retail sales over \$100,000 or 200 sales*	Previous or current calendar year	Next transaction
Hawaii	July 1, 2018	Gross sales over \$100,000 or 200 sales	Previous or current calendar year	The first month following when the threshold is met
Idaho	June 1, 2019	Gross sales over \$100,000	Previous or current calendar year	Next transaction
Illinois	October 1, 2018	Retail sales over \$100,000 or 200 sales	Previous 12-month period	The retailer shall determine on a quarterly basis whether they meet the criteria for the preceding 12-month period
Indiana	October 1, 2018 January 1, 2024	Gross sales over \$100,000	The calendar year in which the retail transaction is made or for the calendar year preceding the calendar year in which the retail transaction is made	Next transaction
Iowa	January 1, 2019 July 1, 2019	Gross sales over \$100,000 or 200 sales Gross sales over \$100,000	Previous or current calendar year	The first day of the next calendar month that starts at least 30 days from the day the remote seller first exceeded the threshold
Kansas	July 1, 2021	Gross sales over \$100,000	Previous or current calendar year*	Next transaction
Kentucky	October 1, 2018	Gross sales over \$100,000 or 200 sales	Previous or current calendar year	First of the month following 30 days after the threshold is met (60 days eff. July 1, 2021)
Louisiana	July 1, 2020 August 1, 2023	Retail sales over \$100,000 or 200 sales	Previous or current calendar year	Within 30 days of exceeding the threshold, the remote seller must submit an application to the LA Remote Seller Commission and must begin collecting state and local sales and use tax based upon actual applicable bases and rates on sales for delivery into LA within 60 days

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Maine	July 1, 2018 January 1, 2022	Gross sales over \$100,000 or 200 sales Gross sales over \$100,000	Previous or current calendar year	First day of the first month that begins at least 30 days after the seller has exceeded the threshold
Maryland	October 1, 2018	Gross sales over \$100,000 or 200 sales	Previous or current calendar year	First day of the month following when threshold is met
Massachusetts	October 1, 2017 October 1, 2019	\$500,000 and 100 or more transactions Gross sales over \$100,000	Previous or calendar year	First day of the first month that starts two months after the month in which the remote retailer first exceeded the \$100,000 threshold, in the first year it exceeds the threshold
Michigan	October 1, 2018	Gross sales over \$100,000 or 200 sales	Previous calendar year	January 1 following the year the threshold is exceeded
Minnesota	October 1, 2018 October 1, 2019	\$100,000 <b>and</b> 10 sales or 100 transactions Retail sales over \$100,000 or 200 sales	The 12-month period ending on the last day of the most recently completed calendar quarter	First day of the calendar month occurring no later than 60 days after meeting or exceeding the threshold
Mississippi	September 1, 2018	Gross sales over \$250,000	Prior 12-month period	Next transaction
Missouri	January 1, 2023	Taxable sales over \$100,000	Previous 12-month period reviewed quarterly	No later than 3 months following the close of the quarter when threshold was exceeded
Montana	-	No sales tax	-	-
Nebraska	April 1, 2019	Retail sales over \$100,000 or 200 sales	Previous or current calendar year	The first day of the second calendar month after the threshold was exceeded
Nevada	November 1, 2018	Retail sales over \$100,000 or 200 sales	Previous or current calendar year	By the first day of the calendar month that begins at least 30 calendar days after they hit the threshold
New Hampshire	-	No sales tax	-	-

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New Jersey	November 1, 2018	Gross sales over \$100,000 or 200 sales	Previous or current calendar year	Required to collect on first taxable sale, 30 day grace period to register
New Mexico	July 1, 2019	\$100,000 of taxable sales	Previous calendar year	January 1 following the year the threshold is exceeded
New York	June 21, 2018 June 24, 2019	Gross sales over \$300,000 and more than 100 sales Gross sales over \$500,000 and more than 100 sales*	Immediately preceding four sales tax quarters	Register within 30 days after meeting the threshold and begin to collect tax 20 days thereafter
North Carolina	November 1, 2018	Gross sales over \$100,000 or 200 sales	Previous or current calendar year	Next transaction
North Dakota	October 1, 2018 October 1, 2019	Taxable sales over \$100,000 or 200 sales Taxable sales over \$100,000	Previous or current calendar year	The following calendar year or 60 days after the threshold is met, whichever is earlier
Ohio	January 1, 2018 August 1, 2019	Retail sales over \$500,000 Retail sales over \$100,000 or 200 sales	Previous or current calendar year	Next day after meeting the threshold
Oklahoma	November 1, 2019	Taxable sales of tangible personal property of \$100,000	Previous or current calendar year	The first calendar month following the month when the threshold is met
Oregon	-	No sales tax	-	-
Pennsylvania	April 1, 2018* July 1, 2019	Taxable sales over \$10,000* Gross sales over \$100,000	Previous 12-month period - Prior calendar year and then starting in the 2nd quarter - collection period 7/1/19 through 3/31/20 using CY 2018; and then collection period 4/1/20-3/31/21 using calendar year 2019	Notice: On or before June 1 of each calendar year - Mandatory economic: April 1 following the calendar year when threshold was exceeded

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Puerto Rico	January 1, 2021	Gross sales of \$100,000 or 200+ separate sales	Seller's accounting/fiscal year	Next transaction
Rhode Island	July 1, 2019	Gross sales of \$100,000 or 200+ separate sales	Previous calendar year	January 1 following the year the threshold is exceeded
South Carolina	November 1, 2018	Gross sales over \$100,000	Previous or current calendar year	The first day of the second calendar month after economic nexus is established
South Dakota	November 1, 2018 July 1, 2023	Gross sales over \$100,000 or 200 sales Gross sales over \$100,000	Previous or current calendar year	Next transaction
Tennessee	October 1, 2019 October 1, 2020	Retail sales over \$500,000 Retail sales over \$100,000	Preceding 12-month period	The first day of the third month following the month in which the dealer met the threshold, but no earlier than July 1, 2017
Texas	October 1, 2019	Gross sales over \$500,000	Preceding 12-month period	The first day of the fourth month after the month in which the seller exceeded the safe harbor threshold
Utah	January 1, 2019	Gross sales over \$100,000 or 200 sales	Previous or current calendar year	Next transaction
Vermont	July 1, 2018	Gross sales over \$100,000 or 200 sales	Prior 4 calendar quarters	First of the month after 30 days from the end of the quarter that you exceed the threshold
Virginia	July 1, 2019	Retail sales over \$100,000 or 200 sales	Previous or current calendar year	Next transaction
Washington	January 1, 2018 October 1, 2018 March 15, 2019 January 1, 2020	Retail sales over \$10,000* (elim. 7/1/19) Retail sales over \$100,000 or 200 sales Retail sales over \$100,000 Gross sales over \$100,000	Previous or current calendar year	The first day of the month that starts at least 30 days after you meet the threshold

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West Virginia	January 1, 2019	Gross sales over \$100,000 or 200 sales	Previous or current calendar year	Next transaction
Wisconsin	October 1, 2018 February 20, 2021	Gross sales over \$100,000 or 200 sales Gross sales over \$100,000	Previous or current calendar year	Next transaction
Wyoming	February 1, 2019 July 1, 2024	Gross sales over \$100,000 or 200 sales Gross sales over \$100,000	Previous or current calendar year	Next transaction

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