

State-by-State Economic Nexus Regulations



State-by-State Economic Nexus Regulations

STATE	NEXUS AND CONSTITUTIONAL ISSUES	NEXUS	EXPLANATION	NEXUS
Alabama	Yes	\$250,000 No Transaction Threshold	Effective Oct. 1, 2018, out-of-state vendors whose retail sales of tangible personal property into Alabama exceed \$250,000 during the previous calendar year are required to collect and remit tax on their sales into the state. Ala. Admin. Code r. 810-6-2-.90.03. For more information on the U.S. Supreme Court's decision in <i>South Dakota v. Wayfair, Inc.</i> and its impact on state tax nexus standards, see <i>Wayfair Watch</i> .	BNA-SUTN AL 3.1.2.4.
Alaska	No State Tax	\$100,000/200 Transactions (Local Threshold)	Alaska does not impose a state sales and use tax. However, several local governments are participating in a centralized commission to collect tax from remote sellers whose statewide gross sales are \$100,00 or more in the previous calendar year, or those that made 200 or more separate transactions in the previous calendar year. Alaska Remote Seller Sales Tax Commission; Alaska Remote Seller Sales Tax Code, Section 040; Alaska Remote Seller Sales Tax Code, Supplemental Definitions.	BNA-SUTN AK 3.1.2.4.
Arizona	Yes	\$200,000 \$150,000 \$100,000 No Transaction Threshold	Effective Oct. 1, 2019, Arizona imposes collection obligations on remote sellers whose sales to customers in the state exceed \$200,000 in calendar year 2019, \$150,000 in 2020, and \$100,000 in 2021 and thereafter. Ariz. Rev. Stat. Ann. §42-5043(A)(1), as added by 2019 Ariz. H.B. 2757, effective Sept. 30, 2019; Ariz. Admin. Code 15-5-101, et seq., as amended by Ariz. Reg. Vol. 25, Issue 41 (Oct. 11, 2019), effective Oct. 1, 2019; Arizona Transaction Privilege Tax Updates January 2021; Arizona Dept. of Rev., Out-of-State-Sellers; Arizona Dept. of Rev., New TPT Law for Remote Sellers and Marketplace Facilitators Starting October 1, 2019. For more information on the U.S. Supreme Court's decision in <i>South Dakota v. Wayfair, Inc.</i> and its impact on state tax nexus standards, see <i>Wayfair Watch</i> .	BNA-SUTN AZ 3.1.2.4.
Arkansas	Yes	\$100,000/200 Transactions	Remote sellers who sell tangible personal property, taxable services, a digital code, or specified digital products for delivery into Arkansas must collect sales or use tax if such sales exceed \$100,000 or 200 transactions in the previous or current calendar year. Ark. Code Ann. §26-52-111(a), as added by 2019 Ark. S.B. 576, effective July 1, 2019. For more information on the U.S. Supreme Court's decision in <i>South Dakota v. Wayfair, Inc.</i> and its impact on state tax nexus standards, see <i>Wayfair Watch</i> .	BNA-SUTN AR 3.1.2.4.
California	Yes	\$500,000 No Transaction Threshold	Effective April 1, 2019, an out-of-state retailer must collect and remit use tax if such retailer or persons related to the retailer makes sales into the state of more than \$500,000. Cal. Rev. & Tax. Code §6203(c)(4)(a), as amended by 2019 Cal. A.B. 147, effective April 1, 2019, and by 2019 Cal. S.B. 92, effective June 27, 2019; Cal. Code Regs. tit. 18, §1684(b)(4), as amended by 2020 Cal. Regulatory Notice Reg. Vol. 15-Z (April 10, 2020), effective March 30, 2020; California Publication 38 – September 2019; California Dept. of Tax & Fee Admin., Use Tax Collection Requirements Based on Sales into California Due to the Wayfair Decision. For analysis of the U.S. Supreme Court's decision in <i>South Dakota v. Wayfair, Inc.</i> and its impact on state tax nexus standards, see <i>Wayfair Watch</i> .	BNA-SUTN CA 3.1.2.4.
Colorado	Yes	\$100,000 No Transaction Threshold	Effective June 1, 2019, a person whose retail sales of tangible personal property, commodities, or services into the state exceed \$100,000 in the preceding or current calendar year is a retailer doing business in the state and must collect and remit state and state-administered sales tax. Colo. Rev. Stat. §39-26-102(3)(c)(l), as added by 2019 Colo. H.B. 1240, effective June 1, 2019; 39 Colo. Code Regs. §39-26-102(3)(3), added effective Aug. 31, 2020; Colorado Private Letter Ruling PLR-19-003 (June 7, 2019).	BNA-SUTN CO 3.1.2.4.
Connecticut	Yes	\$100,000 AND 200 Transactions	Effective Dec. 1, 2018, Connecticut expanded its sales tax nexus standard to include remote sellers who surpass a specified economic threshold for sales delivered into the state. Conn. Gen. Stat. §12-407(a)(12)(G), as amended by 2018 Conn. S.B. 417, effective Dec. 1, 2018, and by 2019 Conn. H.B. 7424, §327, effective July 1, 2019; Connecticut Special Notice SN 2018(5) (June 26, 2018). For more information on the U.S. Supreme Court's decision in <i>South Dakota v. Wayfair, Inc.</i> and its impact on state tax nexus standards, see <i>Wayfair Watch</i> .	BNA-SUTN CT 3.1.2.4.

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Delaware	No Tax	No Threshold Applicable	Delaware does not impose a sales and use tax.	BNA-SUTN DE 3.1.2.4.
District of Columbia	Yes	\$100,000 OR 200 Transactions	Remote sellers whose gross revenue from sales delivered into the District of Columbia exceeds \$100,000, or who make 200 or more separate transactions into the District are subject to collection requirements. D.C. Code Ann. §47-2001(w), as amended by 2018 D.C. B. 22-0914, effective March 22, 2019; District of Columbia OTR Notice 2019-02 (Jan. 2, 2019).	BNA-SUTN DC 3.1.2.4.
Florida	Yes	\$100,000 No Transaction Threshold	Effective July 1, 2021, remote retailers who made a substantial number of remote sales in Florida are required to collect and remit sales tax. Fla. Stat. §212.06(2), as amended by 2021 Fla. S.B. 50, effective July 1, 2021; Fla. Stat. §212.0596, as amended by 2021 Fla. S.B. 50, effective July 1, 2021. For additional analysis of the U.S. Supreme Court's decision in South Dakota v. Wayfair, Inc. and its impact on state tax nexus standards, see Wayfair Watch.	BNA-SUTN FL 3.1.2.4.
Georgia	Yes	\$100,000 OR 200 Transactions	Effective Jan. 1, 2020, retailers must collect and remit tax if, in the current or previous calendar year, they obtain gross revenue in an amount exceeding \$100,000 from retail sales or conduct 200 or more retail sales of tangible personal property to be delivered electronically or physically to a location within Georgia or used, consumed, distributed, or stored for use or consumption in Georgia. Ga. Code Ann. §48-8-2(8)(M.1), as amended by 2019 Ga. H.B. 182, effective Jan. 1, 2020; Georgia Policy Bulletin SUT-2019-02 (May 7, 2019).	BNA-SUTN GA 3.1.2.4.
Hawaii	Yes	\$100,000 OR 200 Transactions	Effective July 1, 2018, Hawaii defines "engaging in business in the state" to include remote retailers who, in the current or immediately preceding calendar year: (1) conduct 200 or more separate transactions into the state, or (2) earn \$100,000 or more in gross proceeds from sales delivered into the state. Haw. Rev. Stat. §237-2.5, as added by 2017 Haw. S.B. 2514, effective July 1, 2018; Hawaii Announcement 2018-13 (Sept. 4, 2018); see Hawaii Tax Facts 2019-1 (September 2019).	BNA-SUTN HI 3.1.2.4.
Idaho	Yes	\$100,000 No Transaction Threshold	Effective June 1, 2019, retailers who in the previous or current calendar year have cumulative gross receipts from sales delivered into Idaho in excess of \$100,000 are considered to be engaged in business in the state and must collect sales and use tax. Idaho Code §63-3611(3)(h), as added by 2019 Idaho H. 259, effective June 1, 2019; Idaho State Tax Comm., Online Sellers.	BNA-SUTN ID 3.1.2.4.
Illinois	Yes	\$100,000 OR 200 Transactions	Effective Oct. 1, 2018, Illinois expanded its sales tax nexus standard to include remote sellers who surpass a specified economic threshold for sales delivered into the state. 35 ILCS 105/2(9) and 35 ILCS 110/2(9), both added by 2018 Ill. H.B. 3342, effective Oct. 1, 2018; 35 ILCS 120/2(b), as amended by 2019 Ill. S.B. 690, effective July 1, 2020; Ill. Admin. Code tit. 86, §131.125, effective Jan. 1, 2021; Ill. Admin. Code tit. 86, §150.803, as added by 43 Ill. Reg. 13333 (Nov. 15, 2019), effective Nov. 1, 2019 (referring to "Wayfair nexus" and "Wayfair thresholds"); Illinois Dept. of Rev., Guidance for Remote Sellers and Retailers Making Sales to Illinois Purchasers. For more information on the U.S. Supreme Court's decision in South Dakota v. Wayfair, Inc. and its impact on state tax nexus standards, see Wayfair Watch.	BNA-SUTN IL 3.1.2.4.
Indiana	Yes	\$100,000 OR 200 Transactions	Effective Oct. 1, 2018, a retail merchant without physical presence in Indiana is required to collect and remit the gross retail tax on retail transactions made in Indiana if a minimum volume of sales are made within Indiana. Ind. Code Ann. §6-2.5-2-1(d), as added by 2017 Ind. H.B. 1129, effective July 1, 2017, and as renumbered by 2020 Ind. S.B. 408, effective July 1, 2020; Indiana Tax Information Sales Tax Bulletin 89; Indiana Dept. of Rev., Email Alert: Legal Challenge to Indiana's Remote Sellers Law Resolved (Sept. 2, 2018) (announcing a voluntary dismissal of legal challenge to the law and the department's intention of enforcing the law beginning Oct. 1, 2018); Indiana Dept. of Rev., Indiana DOR Prepares to Move Forward With Out-of-State Sales Tax (July 27, 2018). For analysis of the U.S. Supreme Court's decision in South Dakota v. Wayfair, Inc. and its impact on state tax nexus standards, see Wayfair Watch.	BNA-SUTN IN 3.1.2.4.

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Iowa	Yes	\$100,000 No Transaction Threshold	Effective Jan. 1, 2019, Iowa's economic nexus standard requires remote sellers who surpass a specified economic threshold to collect sales tax. Iowa Code Ann. §423.14A(2)-(3), as added by 2018 Iowa S.F. 2417, §203, effective Jan. 1, 2019; Iowa Dept. of Rev., Online and Marketplace Sales Guidance; Iowa Dept. of Rev., Information from the Department of Revenue: South Dakota v. Wayfair.	BNA-SUTN IA 3.1.2.4.
Kansas	Yes	No Dollar Threshold No Transaction Threshold	Effective Oct. 1, 2019, all remote sellers with no physical presence in Kansas must register and collect and remit sales tax. Kansas Notice 19-04 (Aug. 1, 2019). But see Kansas Attorney General Opinion No. 2019-8 (Sept. 30, 2019) (in the view of the Attorney General, Notice 19-04 "is of no force or legal effect").	BNA-SUTN KS 3.1.2.4.
Kentucky	Yes	\$100,000 OR 200 Transactions	Effective July 1, 2018, Kentucky expanded its sales tax nexus standard to include remote sellers who surpass a specified economic threshold for sales delivered into the state. Ky. Rev. Stat. Ann. §139.340(2)(g), as amended by 2018 Ky. H.B. 487, effective July 1, 2018.	BNA-SUTN KY 3.1.2.4.
Louisiana	Yes	\$100,000 OR 200 Transactions	Effective July 1, 2020, out-of-state sellers who make sales delivered into Louisiana exceeding \$100,000 or who make 200 or more separate transactions delivered into Louisiana in a calendar year are required to collect and remit sales tax. La. Rev. Stat. Ann. §47:301(4)(m)(i), as added by 2018 La. H.B. 17, effective June 12, 2018; La. Rev. Stat. Ann. §47:302(V)(2), as amended by 2020 La. S.B. 138, effective July 1, 2020; La. Admin. Code tit. 61, §1537 and La. Admin. Code tit. 61, §1538, both added by 46 La. Reg. Issue 1, Docket No. 21 (Jan. 20, 2020); Louisiana Remote Sellers Information Bulletin 20-002 (May 7, 2020); Louisiana Remote Sellers Information Bulletin 18-002 (Nov. 8, 2018, revised Dec. 18, 2018); see Louisiana Remote Sellers Information Bulletin 19-002 (July 2019)(draft version).	BNA-SUTN LA 3.1.2.4.
Maine	Yes	\$100,000 OR 200 Transactions	Maine's economic nexus standard applies to remote sellers whose gross sales from the delivery of tangible personal property or taxable services into the state exceed \$100,000, or who sold tangible personal property or taxable services for delivery into the state in at least 200 separate transactions during the current or previous calendar year. Me. Rev. Stat. Ann. tit. 36, §1754-B(1-B)(B), as added by 2019 Me. H.P. 1064, effective Oct. 1, 2019 (repealing Me. Rev. Stat. Ann. tit. 36, §1951-B (2017), as added by 2017 Me. S.P. 483, effective Nov. 1, 2017).	BNA-SUTN ME 3.1.2.4.
Maryland	Yes	\$100,000 No Transaction Threshold	Effective Oct. 1, 2018, Maryland imposes collection requirements on out-of-state vendors who, in the previous or current calendar year, have gross revenue in excess of \$100,000 from the sale of tangible personal property or taxable services delivered into the state, or who have 200 or more separate transactions of the same. Md. Regs. Code §03.06.01.33, effective Feb. 11, 2019 (permanent regulation superseding emergency regulation effective Oct. 1, 2018).	BNA-SUTN MD 3.1.2.4.
Massachusetts	Yes	\$100,000 No Transaction Threshold	Effective Oct. 1, 2019, Massachusetts imposes sales tax registration, collection, and remittance requirements on remote retailers engaged in business in the commonwealth if the retailers' sales within the state in the prior or current taxable year exceed \$100,000. Mass. Gen. L. ch. 64H, §34(a), as added by 2019 Mass. H.B. 4000, §32, effective Oct. 1, 2019; Mass. Gen. L. ch. 64I, §4, 9, as amended by 2019 Mass. H.B. 4000, §34-35, effective Oct. 1, 2019; Mass. Regs. Code tit. 830, §64H.1.9(3), as added by 1406 Mass. Reg., Docket No. 392, effective Dec. 13, 2019. For more information on the U.S. Supreme Court's decision in South Dakota v. Wayfair, Inc. and its impact on state tax nexus standards, see Wayfair Watch.	BNA-SUTN MA 3.1.2.4.
Michigan	Yes	\$100,000 OR 200 Transactions	Remote sellers whose gross receipts from sales to purchasers in Michigan exceed \$100,000, or who make 200 or more separate transactions into the state have economic nexus with Michigan. Michigan Revenue Administrative Bulletin 2018-16 (Aug. 1, 2018); Mich. Comp. Laws §205.52c(1), as added by 2019 Mich. H.B. 4542 (sales tax); Mich. Comp. Laws §205.95b(1), as added by 2019 Mich. H.B. 4543 (use tax), effective Dec. 12, 2019.	BNA-SUTN MI 3.1.2.4.

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Minnesota	Yes	\$100,000 OR 200 Transactions	Retailers not maintaining a place of business in Minnesota will establish nexus with the state if they reach \$100,000 in sales or 200 transactions into the state. Minn. Stat. §297A.66(1)(c), as amended and renumbered by 2019 Minn. H.F. 5, effective Oct. 1, 2019; Minnesota Dept. of Rev., Sales Tax FAQs for Remote Sellers.	BNA-SUTN MN 3.1.2.4.
Mississippi	Yes	\$250,000 No Transaction Threshold	Beginning Sept. 1, 2018, sellers who lack physical presence nexus in Mississippi but who purposefully or systematically exploit the Mississippi market have substantial economic presence in the state for use tax purposes if their sales into the state exceed \$250,000 for the prior twelve months. Miss. Code Ann. §27-67-3(j), as amended by 2020 Miss. H.B. 379, effective July 1, 2020; Miss. Regs. §35.IV.03.09.100, effective Dec. 1, 2017; Mississippi Sales and Use Tax Guidance for Online Sellers.	BNA-SUTN MS 3.1.2.4.
Missouri	No	No Dollar Threshold No Transaction Threshold	Missouri has not enacted an economic nexus standard for sales and use tax. See Mo. Rev. Stat. §144.605(2).	BNA-SUTN MO 3.1.2.4.
Montana	No Tax	No Threshold Applicable	Montana does not impose a sales and use tax.	BNA-SUTN MT 3.1.2.4.
Nebraska	Yes	\$100,000 OR 200 Transactions	Effective April 1, 2019, retailers without a physical presence in Nebraska who operate a website or other digital medium or media must collect and remit Nebraska and local sales tax if their gross sales in Nebraska exceeded \$100,000 in the previous year or current calendar year, or if the seller made 200 or more separate Nebraska retail sales transactions in the prior calendar year or current calendar year. Neb. Rev. Stat. §77-2701.13(2), as added by 2019 Neb. L.B. 284, effective April 1, 2019; Nebraska Notice for Remote Sellers and Marketplace Facilitators Effective April 1, 2019; Nebraska Remote Seller and Marketplace Facilitator Frequently Asked Questions; Nebraska General Information Letter GIL-1-19-2 (Nov. 8, 2019).	BNA-SUTN NE 3.1.2.4.
Nevada	Yes	\$100,000 OR 200 Transactions	Effective Oct. 1, 2018, retailers who have a gross revenue of more than \$100,000 from the retail sale of tangible personal property into Nevada or makes 200 or more retail sales of tangible personal property for delivery into Nevada are required to collect and remit Nevada sales and use taxes on their sales into Nevada. Nevada L.C.B. File No. R189-18, effective Sept. 27, 2018; Nevada Dept. of Taxn., Remote Sellers – Wayfair Decision; Nevada Dept. of Taxn., News Release Sept. 27, 2018. For more information on the U.S. Supreme Court's decision in South Dakota v. Wayfair, Inc. and its impact on state tax nexus standards, see Wayfair Watch.	BNA-SUTN NV 3.1.2.4.
New Hampshire	No Tax	No Threshold Applicable	New Hampshire does not impose a sales and use tax.	BNA-SUTN NH 3.1.2.4.
New Jersey	Yes	\$100,000 OR 200 Transactions	Effective Nov. 1, 2018, remote sellers whose gross revenue from sales delivered into New Jersey exceeds \$100,000, or who make 200 or more separate transactions into the state per year, are subject to sales tax collection and remittance obligations. N.J. Rev. Stat. §54:32B-3.5, as added by 2018 N.J. A. 4496, effective Nov. 1, 2018; New Jersey Div. of Taxn., Notice: Sales and Use Tax Information for Remote Sellers (Aug. 14, 2018). For more information on the U.S. Supreme Court's decision in South Dakota v. Wayfair, Inc. and its impact on state tax nexus standards, see Wayfair Watch.	BNA-SUTN NJ 3.1.2.4.
New Mexico	Yes	\$100,000 No Transaction Threshold	Persons lacking physical presence in New Mexico, including marketplace providers, are subject to the gross receipts tax if they have at least \$100,000 of taxable gross receipts from sales, leases and licenses of tangible personal property, sale of licenses and sales of services and licenses for use of real property sourced to New Mexico in the previous calendar year. N.M. Stat. Ann. §7-9-3.3, as amended by 2019 N.M. H.B. 6, §25, effective July 1, 2019; New Mexico Bulletin FYI-105.	BNA-SUTN NM 3.1.2.4.

State-by-State Economic Nexus Regulations

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New York	Yes	\$500,000 AND 100 Transactions	Effective June 21, 2018, a business that has no physical presence in New York but has both made more than \$500,000 in sales of tangible personal property delivered in the state and conducted more than 100 sales of tangible personal property delivered in the state in the immediately preceding four sales tax quarters is required to register as a sales tax vendor, and collect and timely remit the applicable state and local sales tax. N.Y. Tax Law §1101(b)(8)(i)(E); N.Y. Tax Law §1101(b)(8)(iv), as amended by 2019 N.Y. S.B. 6615, effective retroactively to June 21, 2018; New York Notice N-19-1 (Jan. 2019); New York Dept. of Taxn. & Fin., FAQs Related to Registration Requirement for Businesses With No Physical Presence in NYS (March 26, 2019). For more information on the U.S. Supreme Court's decision in South Dakota v. Wayfair, Inc. and its impact on state tax nexus standards, see Wayfair Watch.	BNA-SUTN NY 3.1.2.4.
New York City	Same as State (Yes)	No Local Threshold	New York City has legislatively incorporated the state nexus standard into its laws. See N.Y.C. Admin. Code §11-2001(e); N.Y. Tax Law §1218; N.Y. Tax Law §1101(b)(8).	BNA-SUTN NYC 3.1.2.4.
North Carolina	Yes	\$100,000 OR 200 Transactions	Beginning Nov. 1, 2018, all remote sellers who have gross sales exceeding \$100,000 sourced to North Carolina or who make 200 or more separate transactions sourced to North Carolina in the previous or current calendar year are required to register for, collect, and remit the state's sales tax. N.C. Gen. Stat. §105-164.8(b)(9), as added by 2019 N.C. S. 56, §5, effective March 20, 2019, and as amended by 2019 N.C. S. 557, §4, effective Feb. 1, 2020; North Carolina Sales and Use Tax Directive SD-18-6 (Aug. 7, 2018); North Carolina Remote Sellers FAQs (Feb. 6, 2020).	BNA-SUTN NC 3.1.2.4.
North Dakota	Yes	\$100,000 No Transaction Threshold	North Dakota requires out-of-state sellers who meet the state's economic nexus threshold to collect and remit sales tax effective Oct. 1, 2018. N.D. Cent. Code §57-39.2-02.2, as added by 2017 N.D. S.B. 2298, effective June 21, 2018; see North Dakota State Tax Comm., Remote Sellers Required to Collect Sales Tax Beginning October 1, 2018 (July 11, 2018); North Dakota State Tax Comm., Remote Seller Sales Tax; North Dakota State Tax Comm., FAQ—Remote Seller Sales Tax.	BNA-SUTN ND 3.1.2.4.
Ohio	Yes	\$100,000 or 200 Transactions	Effective Aug. 1, 2019, retailers are presumed to have substantial nexus with Ohio if, in the current or preceding calendar year, its sales of tangible personal property for storage, use, or consumption in the state or services whose benefit is realized in the state exceed \$100,000 in gross receipts or it has 200 or more such sales. Ohio Rev. Code Ann. §5741.01(l)(2)(g-h), as amended by 2019 Ohio H.B. 166, effective July 18, 2019; Ohio Information Release ST 2001-01 (rev. Nov. 2019); Ohio Tax Alert: Substantial Nexus and Marketplace Facilitator Changes; Ohio Dept. of Taxn., Sales and Use Tax: Out-of-State Sellers. For more information on the U.S. Supreme Court's decision in South Dakota v. Wayfair, Inc. and its impact on state tax nexus standards, see Wayfair Watch.	BNA-SUTN OH 3.1.2.4.
Oklahoma	Yes	\$100,000 (Nov. 1, 2019) No Transaction Threshold	Effective Nov. 1, 2019, remote sellers that have aggregate sales of tangible personal property within the state or delivered into the state worth at least \$100,000 in the preceding or current calendar year must collect and remit sales tax. Okla. Stat. Ann. tit. 68, §1392(G), as amended by 2019 Okla. S.B. 513, effective Nov. 1, 2019. For additional analysis of the U.S. Supreme Court's decision in South Dakota v. Wayfair, Inc. and its impact on state tax nexus standards, see Wayfair Watch.	BNA-SUTN OK 3.1.2.4.
Oregon	No Tax	No Threshold Applicable	Oregon does not impose a sales and use tax.	BNA-SUTN OR 3.1.2.4.
Pennsylvania	Yes	\$100,000 No Transaction Threshold	Effective July 1, 2019, vendors whose gross retail sales into Pennsylvania exceed \$100,000 are considered to be engaged in business in Pennsylvania and are required to collect and remit sales tax. 72 Pa. Stat. §7201(b)(3.5), as added by 2019 Pa. H.B. 262, effective July 1, 2019; Pennsylvania Sales Tax Bulletin 2019-01 (issued Jan. 8, 2019, revised Jan. 11, 2019 and July 1, 2019).	BNA-SUTN PA 3.1.2.4.

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Rhode Island	Yes	\$100,000 OR 200 Transactions	Effective July 1, 2019, Rhode Island applies an economic nexus standard for remote sellers who, in the preceding calendar year, had gross revenue of \$100,000 or more or 200 or more separate transactions. R.I. Gen. Laws §44-18-15.2(a)(1); R.I. Gen. Laws §44-18.2-3(E), both amended by 2019 R.I. S. 251 effective March 29, 2019, and by 2019 R.I. H. 5151, effective Oct. 1, 2019; Rhode Island Div. of Taxn., Remote Sellers, Marketplace Facilitators, and Referrers.	BNA-SUTN RI 3.1.2.4.
South Carolina	Yes	\$100,000 No Transaction Threshold	Effective Nov. 1, 2018, South Carolina imposes economic nexus on remote retailers who have gross revenue from sales of tangible personal property, products transferred electronically, and services delivered into South Carolina exceeding \$100,000 in the previous calendar year or the current calendar year. South Carolina Revenue Ruling No. 18-14 (Sept. 18, 2018), modifying South Carolina Revenue Ruling No. 14-4 (Sept. 10, 2014); see also S.C. Code Ann. §12-36-1340(6), as amended by 2019 S.C. S.B. 214, effective April 26, 2019; South Carolina Sales and Use Tax Manual, Fall 2019 Edition (Exhibit B, Remote Sellers Frequently Asked Questions).	BNA-SUTN SC 3.1.2.4.
South Dakota	Yes	\$100,000 OR 200 Transactions	South Dakota has enacted an economic nexus provision requiring sellers without a physical presence in the state to collect and remit sales tax if a minimum volume of sales are made within South Dakota. S.D. Codified Laws Ann. §10-64-2, as added by 2016 S.D. S.B. 106, § 1, effective May 1, 2016.	BNA-SUTN SD 3.1.2.4.
Tennessee	Yes	\$500,000 (\$100,000 as of Oct. 1, 2020) No Transaction Threshold	Tennessee has adopted an economic nexus standard for dealers with no physical presence who engage in the regular or systematic solicitation of consumers in the state. Tenn. Code Ann. §67-6-543, as added by 2020 Tenn. S.B. 2932, effective Oct. 1, 2020; Tenn. Comp. R. & Regs. §1320-5-1-129(2); Tennessee Notice No. 19-04 (June 2019); Tennessee Dept. of Rev., Sales Tax Collection by Out-of-State Dealers (last viewed April 1, 2021).	BNA-SUTN TN 3.1.2.4.
Texas	Yes	\$500,000 No Transaction Threshold	Effective Jan. 1, 2019, and enforced Oct. 1, 2019, Texas requires certain remote sellers to collect and remit sales and use tax. Tex. Admin. Code tit. 34, §3.286(a)(4), as amended by 43 Tex. Reg. 50 (Dec. 14, 2018), effective Jan. 1, 2019; Tex. Admin. Code tit. 34, §3.286(b)(2), as amended by 43 Tex. Reg. 50 (Dec. 14, 2018), effective Jan. 1, 2019; Texas Comptroller, Texas Tax Responsibilities and Resources For Sellers After Wayfair. For more information on the U.S. Supreme Court's decision in South Dakota v. Wayfair, Inc. and its impact on state tax nexus standards, see Wayfair Watch.	BNA-SUTN TX 3.1.2.4.
Utah	Yes	\$100,000 OR 200 Transactions	Effective Jan. 1, 2019, remote sellers who make sales of tangible personal property, products transferred electronically, or services to a location in Utah and meet a minimum threshold of revenue or sales must either collect and remit the states sales tax. Utah Code Ann. §59-12-107(2)(c), as added by 2018 Utah S.B. 2001, Second Special Session, effective Jan. 1, 2019; Utah Publication No. 37; Utah State Tax Commission, Sales and Use Tax Collection by Remote (Out-of-State) Sellers.	BNA-SUTN UT 3.1.2.4.
Vermont	Yes	\$100,000 OR 200 Transactions	Effective July 1, 2018, Vermont has enacted legislation creating an economic nexus standard for sales and use tax. Vt. Stat. Ann. tit. 32, §9701(9)(F)(ii), as amended by 2016 Vt. H. 873, §26, effective July 1, 2018. For more information on the U.S. Supreme Court's decision in South Dakota v. Wayfair, Inc. and its impact on state tax nexus standards, see Wayfair Watch.	BNA-SUTN VT 3.1.2.4.
Virginia	Yes	\$100,000 OR 200 Transactions	Effective July 1, 2019, Virginia has enacted an economic nexus standard for remote sellers who receive more than \$100,000 in gross revenue from retail sales, or engage in 200 or more separate retail sales, in the previous or current calendar year. Sellers who meet either threshold are considered dealers. Va. Code Ann. §58.1-612(C)(10-11), as added by 2019 Va. S.B. 1083, effective July 1, 2019; Va. Code Ann. §58.1-602, as amended by 2019 Va. H.B. 1700, effective July 1, 2019 ("remote seller" definition); Virginia Department of Taxation, Guidelines for Remote Sellers and Marketplace Facilitators.	BNA-SUTN VA 3.1.2.4.

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Washington	Yes	\$100,000 No Transaction Threshold	Washington imposes collection requirements on remote sellers that have more than \$100,000 of cumulative gross receipts from the state in the current or immediately preceding year. Wash. Rev. Code §82.08.052(1), as amended by 2019 Wash. S.B. 5581, effective March 14, 2019; Washington Dept. of Rev., Remote Sellers.	BNA-SUTN WA 3.1.2.4.
West Virginia	Yes	\$100,000 OR 200 Transactions	Effective Jan. 1, 2019, remote sellers who: (1) deliver more than \$100,000 of goods or services into the state; or (2) engage in 200 or more separate transactions, are required to collect and remit sales tax. W. Va. Code §11-15A-6b, as added by 2019 W. Va. H.B. 2813, effective June 6, 2019; West Virginia Administrative Notice No. 2018-18 (Oct. 1, 2018); West Virginia State Tax Dept., Remote Sellers and West Virginia Sales and Use Tax.	BNA-SUTN WV 3.1.2.4.
Wisconsin	Yes	\$100,000	Beginning October 1, 2018, Wisconsin requires out-of-state sellers with no physical presence in Wisconsin (remote sellers) to collect and remit Wisconsin sales or use tax on sales of taxable products and services in Wisconsin. Wis. Stat. §77.51(13gm), as enacted by 2017 Wis. S.B. 883, effective Dec. 16, 2018, and as amended by 2021 Wis. A.B. 2, effective Feb. 20, 2021; Wisconsin Publication 201; Wisconsin Tax Bulletin No. 202 - Remote Sellers - Wayfair Decision. For more information on the U.S. Supreme Court's decision in South Dakota v. Wayfair, Inc. and its impact on state tax nexus standards, see Wayfair Watch.	BNA-SUTN WI 3.1.2.4.
Wyoming	Yes	\$100,000 OR 200 Transactions	Effective Feb. 1, 2019, Wyoming will enforce its economic nexus provision that imposes sales and use tax collection on out-of-state retailers who lack physical presence in the state, but meet a certain threshold for revenue or volume of sales in Wyoming. Wyo. Stat. §39-15-501, as enacted by 2017 Wyo. H.B. 19, effective July 1, 2017; see Wyoming Taxing Issues - September 2017.	BNA-SUTN WY 3.1.2.4.