

State	Effective Date	Threshold	Measurement Date	Includable Sales	When You Need to Register Once You Exceed the Threshold	More Information
<a href="#">Alabama</a>	1-Oct-18	\$250,000 + specified activities	Previous calendar year	Retail sales	Next transaction	<a href="#">Alabama Economic Nexus &gt;</a>
<a href="#">Alaska</a>	N/A	N/A	N/A	N/A	N/A	No state level sales tax, but locals looking to implement online sales tax.
<a href="#">Arizona</a>	Proposed, effective date TBD	Proposed \$100,000 or 200 or more separate transactions				<a href="#">See proposed legislation on Remote Seller Resources Page &gt;</a>
<a href="#">Arkansas</a>	1-Jul-19	\$100,000 or 200 or more separate transactions	Previous or current calendar year	Gross sales	Next transaction (state doesn't specify)	<a href="#">Arkansas Economic Nexus &gt;</a>
<a href="#">California</a>	1-Apr-19	\$500,000 *California enacted legislation that raised the sales threshold and removed the number of transactions threshold on April 25, 2019.	Preceding or current calendar year	Gross sales	The day you exceed the threshold	<a href="#">California Economic Nexus &gt;</a>
<a href="#">Colorado</a>	Grace period through May 31, 2019	\$100,000 *Colorado removed its 200 transactions threshold by permanent rules, effective April 14, 2019.	Previous or current calendar year	Gross sales	Next transaction	<a href="#">Colorado Economic Nexus &gt;</a>
<a href="#">Connecticut</a>	1-Dec-18	\$250,000 and 200 transactions	Previous or current calendar year	Gross sales	Next transaction (state doesn't specify)	<a href="#">Connecticut Economic Nexus &gt;</a>
<a href="#">Delaware</a>	N/A	N/A	N/A	N/A	N/A	No sales tax
<a href="#">District of Columbia</a>	1-Jan-19	\$100,000 or 200 or more separate retail sales	Previous or current calendar year	Retail sales	Next transaction (not specified by District)	<a href="#">D.C. Economic Nexus &gt;</a>
<a href="#">Florida</a>	Proposed, effective July 1, 2019	\$100,000 or 200 or more separate transactions				<a href="#">See proposed legislation on Remote Seller Resources Page &gt;</a>

<a href="#">Georgia</a>	1-Jan-19	\$250,000 or 200 or more sales (effective January 1, 2019 through January 1, 2020)	Previous or current calendar year	Retail sales, including taxable and exempt	Next transaction (state doesn't specify)	<a href="#">Georgia Economic Nexus</a> ≥
	1-Jan-20	\$100,000 or 200 or more sales				
		*Georgia enacted legislation in April 2019 that lowered the sales threshold to \$100,000, but kept the 200 transactions threshold unchanged, effective January 1, 2020.				
<a href="#">Hawaii</a>	July 1, 2018 and applies to taxable years beginning after December 1, 2017	\$100,000 or more or 200 or more separate transactions	Current or immediately preceding calendar year	Gross sales	The first filing deadline is based on when the threshold was first met	<a href="#">Hawaii Economic Nexus</a> ≥
<a href="#">Idaho</a>	1-Jun-19	\$100,000	Previous or current calendar year	Gross sales	Next transaction (state doesn't specify)	<a href="#">Idaho Economic Nexus</a> >
<a href="#">Illinois</a>	1-Oct-18	\$100,000 or more or 200 or more separate transactions	Preceding 12-month period	Retail sales	The retailer shall determine on a quarterly basis whether they meet the criteria for the preceding 12-month period	<a href="#">Illinois Economic Nexus</a> >
<a href="#">Indiana</a>	1-Oct-18	\$100,000 or 200 or more separate transactions	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	Gross sales	Immediately upon reaching the threshold	<a href="#">Indiana Economic Nexus</a> ≥
<a href="#">Iowa</a>	1-Jan-19	\$100,000 or 200 or more separate transactions	Current or immediately preceding calendar year	Gross sales	Next transaction (state doesn't specify)	<a href="#">Iowa Economic Nexus</a> >
<a href="#">Kansas</a>	Proposed, effective date TBD	Proposed \$100,000				<a href="#">See proposed legislation on Remote Seller Resources Page</a> >
<a href="#">Kentucky</a>	1-Oct-18	\$100,000 or 200 or more separate transactions	Previous or current calendar year	Retail sales – taxable and exempt	Next transaction	<a href="#">Kentucky Economic Nexus</a> >

<a href="#">Louisiana</a>	TBD with 30 days notice	\$100,000 or 200 or more separate transactions	Previous or current calendar year	Gross sales	Remote seller should submit the Form R-1031A within thirty days of surpassing either of the thresholds. Assuming the application is approved, the remote seller should commence collection of sales and use tax on sales for delivery into Louisiana no later than ninety days from the date the remote seller surpassed either of the thresholds.	<a href="#">Louisiana Economic Nexus &gt;</a>
<a href="#">Maine</a>	1-Jul-18	\$100,000 or 200 or more separate transactions	Previous or current calendar year	Gross sales	Next transaction	<a href="#">Maine Economic Nexus &gt;</a>
<a href="#">Maryland</a>	1-Oct-18	\$100,000 or 200 or more separate transactions	Previous or current calendar year	Gross sales	Next transaction (state doesn't specify)	<a href="#">Maryland Economic Nexus &gt;</a>
<a href="#">Massachusetts</a>	1-Oct-17	\$500,000 and 100 or more transactions	For the period beginning October 1, 2017 through December 31, 2017, if during the preceding 12 months. For each calendar year beginning with 2018, if during the preceding calendar year.	Gross sales	Next transaction	<a href="#">Massachusetts Economic Nexus &gt;</a>
<a href="#">Michigan</a>	1-Oct-18	\$100,000 or 200 or more separate transactions	Previous calendar year	Gross sales	Next transactions	<a href="#">Michigan Economic Nexus &gt;</a>
<a href="#">Minnesota</a>	1-Oct-18	\$100,000 and 10 sales or 100 transactions	The 12-month period ending on the last day of the most recently completed calendar quarter	Taxable sales	On the first taxable retail sale into Minnesota that occurs no later than 60 days after you exceed the Small Seller Exception	<a href="#">Minnesota Economic Nexus &gt;</a>
<a href="#">Mississippi</a>	1-Sep-18	More than \$250,000	Prior twelve month period	Gross sales	Next transaction	<a href="#">Mississippi Economic Nexus &gt;</a>

<a href="#">Missouri</a>	Proposed, effective October 1, 2019	Proposed \$100,000 or 200 or more separate transactions				<a href="#">See proposed legislation on Remote Seller Resources Page &gt;</a>
<a href="#">Montana</a>	N/A	N/A	N/A	N/A	N/A	No sales tax
<a href="#">Nebraska</a>	1-Jan-19	\$100,000 or 200 or more separate transactions	Current calendar year	Gross sales	Next transaction	<a href="#">Nebraska Economic Nexus &gt;</a>
<a href="#">Nevada</a>	1-Nov-18	\$100,000 or 200 or more separate transactions	Previous or current calendar year	Retail sales	By the first day of the calendar month that begins at least 30 calendar days after they hit the threshold	<a href="#">Nevada Economic Nexus &gt;</a>
<a href="#">New Hampshire</a>	N/A	N/A	N/A	N/A	N/A	No sales tax
<a href="#">New Jersey</a>	1-Nov-18	\$100,000 or 200 or more separate transactions	Previous or current calendar year	Retail sales	Next transaction (state doesn't specify)	<a href="#">New Jersey Economic Nexus &gt;</a>
<a href="#">New Mexico</a>	1-Jul-19	\$100,000	Previous calendar year	Taxable sales (excluding sales on marketplace if provider collects and remits)	Next transaction (state doesn't specify)	<a href="#">New Mexico Economic Nexus &gt;</a>
<a href="#">New York</a>	June 21, 2018, the date of the Wayfair decision	\$300,000 in sales of tangible personal property <b>and</b> more than 100 sales	Immediately preceding four sales tax quarters	Gross sales	Next transaction	<a href="#">New York Economic Nexus &gt;</a>
<a href="#">North Carolina</a>	1-Nov-18	\$100,000 or 200 or more separate transactions	Previous or current calendar year	Gross sales	60 days after a remote seller meets the threshold	<a href="#">North Carolina Economic Nexus &gt;</a>
<a href="#">North Dakota</a>	1-Oct-18	\$100,000 *North Dakota removed its 200 transactions threshold effective for tax years beginning after December 31, 2018	Previous or current calendar year	Taxable sales	60 days after a remote seller meets the threshold	<a href="#">North Dakota Economic Nexus &gt;</a>

<a href="#">Ohio</a>	1-Jan-18	\$500,000 or provides or enters into an agreement with another person to provide a content distribution network in Ohio to accelerate or enhance the delivery of the seller's web site to consumers, provided the seller has gross receipts in excess of \$500,000	Previous or current calendar year	Gross sales	Next transaction (state doesn't specify)	<a href="#">Ohio Economic Nexus &gt;</a>
<a href="#">Oklahoma</a>	1-Jul-18	\$10,000 in aggregate Oklahoma sales or comply with notice and reporting requirements	Immediately preceding twelve-calendar-month period	Taxable sales	On or before July 1, 2018, and on or before June 1 of each calendar year thereafter, beginning June 1, 2019	<a href="#">Oklahoma Economic Nexus &gt;</a>
	*Oklahoma has proposed additional economic nexus legislation					<a href="#">See proposed legislation on Remote Seller Resources Page &gt;</a>
<a href="#">Oregon</a>	N/A	N/A	N/A	N/A	N/A	No sales tax
<a href="#">Pennsylvania</a>	April 1, 2018 for collection or notice and reporting option	\$10,000 or comply with the notice and reporting requirements	Previous 12-month period	Taxable sales	On or before June 1 of each calendar year	<a href="#">Pennsylvania Notice &amp; Reporting &gt;</a>
	1-Jul-19	\$100,000	Previous calendar year	Gross sales – excluding marketplace sales for which the marketplace facilitator is collecting the tax	Next transaction (state hasn't specified)	<a href="#">Pennsylvania Economic Nexus &gt;</a>
<a href="#">Rhode Island</a>	August 17, 2017 – register or comply with notice (through June 30, 2019); July 1, 2019 – mandatory registration	\$100,000 or 200 or more separate transactions	Immediately preceding calendar year	Taxable sales	Next transaction (state doesn't specify)	<a href="#">Rhode Island Economic Nexus &gt;</a>
<a href="#">South Carolina</a>	1-Nov-18	\$100,000	Previous or current calendar year	Gross sales	The first day of the second calendar month after economic nexus is established	<a href="#">South Carolina Economic Nexus &gt;</a>
<a href="#">South Dakota</a>	1-Nov-18	\$100,000 or 200 or more separate transactions	Previous or current calendar year	Gross sales	Next transaction	<a href="#">South Dakota Economic Nexus &gt;</a>

<a href="#">Tennessee</a>	7/1/2017	\$500,000	Previous 12-month period	Gross sales	The first day of the third month following the month in which the dealer met the threshold, but no earlier than July 1, 2017	<a href="#">Tennessee Economic Nexus &gt;</a>
		*Tennessee has proposed legislation that would change the threshold to \$100,000 or 200 or transactions.				
<a href="#">Texas</a>	1-Oct-19	\$500,000	Preceding twelve calendar months	Gross revenue: including taxable, nontaxable, and tax-exempt sales	The first day of the fourth month after the month in which the seller exceeded the safe harbor threshold	<a href="#">Texas Economic Nexus &gt;</a>
<a href="#">Utah</a>	1-Jan-19	\$100,000 or 200 or more separate transactions	Previous or current calendar year	Taxable sales	Next transaction (state doesn't specify)	<a href="#">Utah Economic Nexus &gt;</a>
<a href="#">Vermont</a>	1-Jul-18	\$100,000 or 200 or more separate transactions	12-month period preceding	Gross sales	Next transaction (state doesn't specify)	<a href="#">Vermont Economic Nexus &gt;</a>
<a href="#">Virginia</a>	1-Jul-19	\$100,000 or 200 or more separate transactions	Previous or current calendar year	Retail sales	Next transaction (state doesn't specify)	<a href="#">Virginia Economic Nexus &gt;</a>
	January 1, 2018 for collection or notice and reporting option	\$10,000 or comply with the notice and reporting requirements	Current or preceding calendar year	Retail sales	The first day of the month that starts at least 30 days after you meet the threshold	<a href="#">Washington Notice &amp; Reporting &gt;</a>
	1-Oct-18	\$100,000 in annual gross retail sales	Current or preceding calendar year	Retail sales	The first day of the month that starts at least 30 days after you meet the threshold	<a href="#">Washington Economic Nexus &gt;</a>

<a href="#">Washington</a>		*October 1, 2018 through December 31, 2019, sellers with 200 or more separate transactions into Washington must collect. However, effective March 14, 2019 the threshold will only be \$100,000. The state removed the 200 transactions threshold.				
<a href="#">West Virginia</a>	1-Jan-19	\$100,000 or 200 or more separate transactions	Immediately preceding calendar year	Gross sales	Next transaction (state doesn't specify)	<a href="#">West Virginia Economic Nexus &gt;</a>
<a href="#">Wisconsin</a>	1-Oct-18	\$100,000 or 200 or more separate transactions	Previous or current calendar year	Gross sales	Next transaction	<a href="#">Wisconsin Economic Nexus &gt;</a>
<a href="#">Wyoming</a>	1-Feb-19	\$100,000 or 200 or more separate transactions	Previous or current calendar year	Gross sales	Next transaction	<a href="#">Wyoming Economic Nexus &gt;</a>