Note: The following information was originally gathered from the Streamlined Sales Tax Governing Board (streamlinedsalestax.org) and Avalara (avalara.com) in January 2019. Since it has been updated from those sources and
Bloomberg Tax/ Law. This is an ever-changing environment and may have frequent updates. The National Law Review talks in-depth about the states' response to this issue at tinyurl.com/NLRwayfair. Please visit these sites and contact the state agencies below for the most current information. You can also stay up-to-date on the NAA's activity regarding this issue at auctioneers.org/auction-tax.

LAST UPDATE: *January 3, 2020*

Remote Seller Sales Tax Informational Guide

As a result of the June 2018 decision from the Supreme Court of the United States in the case of *South Dakota v. Wayfair et als.*, many states now collect sales tax on taxable items purchased from a seller in another state (often called a "remote seller") even if the seller does not maintain a physical place of business in the state to which items are being shipped. State and even local sales taxes can be assessed on items purchased from traditional retailers or from remote sellers, including auction companies, that ship or deliver outside their home states.

While the Supreme Court's *Wayfair* decision changed 50 years of precedent by removing the requirement of physical presence in sales tax collection, it did not change the requirement that there be a "nexus" (sometimes referred to as "economic nexus") between the remote seller and the state where products are shipped in interstate transactions. States and local taxing jurisdictions seeking to capitalize on the *Wayfair* decision have enacted a variety of diverse and inconsistent laws with differing thresholds.

The Streamlined Sales Tax Governing Board is a group whose aim is to "simplify and modernize sales and use tax administration in order to substantially reduce the burden of tax compliance." It defines a remote seller as one that generally "sells products or services for delivery into a state in which that seller does not have a physical presence or other legal requirement to be registered other than because they exceed the state's economic nexus threshold." The sheer number of new and different laws passed by many states in the wake of the Supreme Court decision last year means that many auction companies will now be required to collect and remit sales tax as they exceed these thresholds.

Below, we have provided an informational guide that covers, in brief, some things auction professionals should know and consider in order to comply with these new sales tax laws and regulations. It does not fully cover these laws and should be used as an informational resource only. The National Auctioneers Association encourages members to do their full due diligence by reviewing this informational guide, doing additional research as needed and seeking professional tax assistance to ensure they are meeting all local, state and federal laws and regulations.

The Streamlined Sales Tax Governing Board has also curated a list of **Certified Service Providers** who are equipped to help businesses with sales tax compliance. CSPs can perform sales and use tax functions on the behalf of sellers, allowing businesses to outsource many of their tax administration needs. You can learn more about these providers and see a list of Frequently Asked Questions at streamlinedsalestax.org/certified-service-providers.

As of January 2020, these CSPs included:
- Accurate Tax – accuratetax.com | (866) 400-2444
- Avalara – avalara.com | (877) 780-4848
- Exactor – quickbooks.intuit.com/sales-tax | (800) 851-8226
- Sovos – sovos.com | (866) 890-3970
- TaxCloud – taxcloud.net | (206) 452-1686
- Taxify by Sovos – taxify.co | (860) 532-0829

Alabama (State Sales Tax Nonmember)
Nexus Laws Enforced: Economic nexus, tax on marketplace sales, non-collecting seller use tax reporting
Threshold: Annual Alabama sales of property in excess of $250,000; no transaction threshold
Law Effective Date: October 1, 2018; Jan. 1, 2019 for marketplace facilitators
Qualifying Transactions: Retail sales of property
State Agency: Alabama Department of Revenue
(334) 242-1170
revenue.alabama.gov
Additional State Guidance to Remote Sellers: https://revenue.alabama.gov/2018/07/03/ador-announces-sales-and-use-tax-guidance-for-online-sellers/

Alaska (State Sales Tax Nonmember)
Nome has adopted thresholds of $100,000 or 100 in current or previous year a/o 9/1/2019. On Nov 18,2019 15 localities in Alaska announced the creation of the Alaska Remote Seller Sales Tax Commission. - https://www.akml.org/member-services/online-sales-tax/
State Agency: Alaska Department of Revenue - Tax Division
(907) 465-2320
tax.alaska.gov

Arizona (State Sales Tax Nonmember)
Nexus Laws Enforced: Economic nexus, marketplace sales tax
Threshold: Gross proceeds of sales or gross income derived from business in the state (excludes marketplace sales) totaling more than $200,000 for calendar year 2019; $150,000 for calendar year 2020; and more than $100,000 for calendar year 2021 and beyond. For marketplace facilitators, the threshold is met when gross retail proceeds or income exceeds $100,000.
Law Effective Date: October 1, 2019
Qualifying Transactions: Retail sales of property
State Agency: Arizona Department of Revenue
(602) 255-3381
azdor.gov
Additional State Guidance to Remote Sellers: https://azdor.gov/news-events-notices/news/new-tpt-law-remote-sellers-and-marketplace-facilitators-starting-october-1

Arkansas (State Sales Tax Full Member)
Nexus Laws Enforced: Economic nexus, marketplace sales tax
Threshold: Aggregate sales of more than $100,000 or 200 or more separate transactions into the state in the previous or current calendar year
Law Effective Date: July 1, 2019
Qualifying Transactions: Tangible personal property, taxable services and taxable specific digital products delivered to or within the state.
State Agency: Arkansas Department of Finance and Administration - Sales & Use Tax Division
(501) 682-7104
dfa.arkansas.gov
Additional State Guidance to Remote Sellers: https://www.dfa.arkansas.gov/excise-tax/sales-and-use-tax/remote-sellers

California (State Sales Tax Nonmember)
Nexus Laws Enforced: Economic nexus, marketplace nexus
Threshold: More than $500,000 of total combined tangible personal property sales into the state by retailer and all related persons in the current or previous calendar year. *Note: California businesses that meet threshold in the state must collect additional district taxes.*
Law Effective Date: April 1, 2019; October 1, 2019 for marketplace facilitators
Qualifying Transactions: Tangible personal property sales into the state
State Agency: California Department of Tax and Fee Administration
(800) 400-7115 (In-State Businesses) or (916) 227-6600 (Out-of-State Businesses)
cdtfa.ca.gov
Additional State Guidance to Remote Sellers: http://cdtfa.ca.gov/industry/wayfair.htm

Colorado (State Sales Tax Nonmember)
Nexus Laws Enforced: Economic nexus, non-collecting seller use tax reporting, marketplace sales tax
Threshold: Gross sales of more than $100,000 into the state in the previous or current calendar year
Law Effective Date: June 1, 2019, October 1, 2019 for marketplace facilitators
Qualifying Transactions: Gross sales of tangible personal property and services, including exempt sales
State Agency: Colorado Department of Revenue - Taxation Division
(303) 238-7378
colorado.gov/pacific/tax
Additional State Guidance to Remote Sellers: **https://www.colorado.gov/pacific/tax/information-out-state-retailers**
Note: Boulder, a home rule city, published guidance informing remote sellers and marketplace facilitators that it has not adopted an economic nexus standard following the legislature's enactment of a state-level economic nexus standard https://bouldercolorado.gov/tax-license/sales-and-use-tax

Connecticut (State Sales Tax Nonmember)
Nexus Laws Enforced: Economic nexus, marketplace sales tax
Threshold: Effective July 1, 2019, the dollar component of Connecticut's economic nexus threshold is lowered from $250,000 to $100,000. Applies to click-through nexus as well.

- Effective Jan. 1, 2020, remote sales of services are also subject to sales tax.
- Effective June 26, 2019, the DOR is required to work with the SST to develop a CSP plan.
- Effective Oct. 1, 2019, short-term rental facilitators who facilitate at least $250,000 of sales are required to collect tax on behalf of rental operators who use their platforms.

Qualifying Transactions: Retail sales of property
State Agency: Connecticut State Department of Revenue Services
(860) 297-5962
portal.ct.gov/drs
Additional State Guidance to Remote Sellers: **https://portal.ct.gov/-/media/DRS/Publications/OCG/OCG-8.pdf**

Delaware
Nexus Laws Enforced: No general sales tax.
State Agency: Delaware Division of Revenue
(302) 577-8979
revenue.delaware.gov

District of Columbia (State Sales Tax Nonmember)
Nexus Laws Enforced: Economic nexus, marketplace sales tax
Threshold: Total consumer retail sales exceeding $100,000 in the District or 200 or more separate retail sales delivered into the District in the previous or current calendar year
Law Effective Date: January 1, 2019
Qualifying Transactions: Taxable products and taxable services, including digital property
State Agency: District of Columbia Office of Tax and Revenue
(202) 727-4829
otr.cfo.dc.gov
Additional District Guidance to Remote Sellers: http://lims.dccouncil.us/Legislation/B22-0914

Florida
Nexus Laws Enforced: No sales tax economic nexus law at time of publication.
State Agency: Florida Department of Revenue
(850) 488-6800
floridarevenue.com
Note: There are proposed bills would implement an economic nexus standard, requiring remote sellers to collect sales and use tax if they exceed $100,000 in sales into Florida, or make at least 200 separate transactions into the state. S.B. 126 passed the Senate's Commerce and Tourism Committee on Oct. 15, 2019 and is pending review in the Tax and Finance Committee. Expected to pass in 2020

Georgia: (Full State Sales Tax Member)
Nexus Laws Enforced: *Reporting option eliminated as of January 1, 2020.*
Threshold: Gross revenue exceeding $100,000 from retail sales of property or 200 or more retail transactions into the state in the previous or current calendar year
Law Effective Date: January 1, 2020
Qualifying Transactions: Property delivered physically or electronically into the state
State Agency: Georgia Department of Revenue
(877) 423-6711 (Business Taxpayers)
dor.georgia.gov
Additional State Guidance to Remote Sellers:
https://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/LATP/Policy%20Bulletin/PB_SUT-2018-07_Remote_Sellers.pdf

Hawaii (State Sales Tax Nonmember)
Nexus Laws Enforced: Economic nexus
Threshold: Gross income from sales into Hawaii of at least $100,000 or 200 or more separate transactions into the state in the previous or current calendar year
Law Effective Date: July 1, 2018; January 1, 2020 for marketplace facilitators
Qualifying Transactions: Property, intangible property, or services
State Agency: State of Hawaii Department of Taxation
(808) 587-4242
tax.hawaii.gov
Additional State Guidance to Remote Sellers:
http://files.hawaii.gov/tax/legal/tir/tir19-03_rev2.pdf

Idaho (State Sales Tax Nonmember)
Nexus Laws Enforced: Economic nexus; also, Marketable Facilitator with same thresholds
Threshold: More than $100,000 in cumulative gross receipts from sales delivered into the state in the previous or current calendar year.
Law Effective Date: June 1, 2019
Qualifying Transactions: Sales into Idaho
State Agency: Idaho State Tax Commission
(800) 972-7660
tax.idaho.gov
Additional State Guidance to Remote Sellers: https://tax.idaho.gov/i-1171.cfm

Illinois (Sales Tax Nonmember)
Nexus Laws Enforced: Economic nexus
Threshold: Cumulative gross receipts from property sales of $100,000 or more in Illinois or 200 or more separate transactions into the state in the preceding 12 months.
Law Effective Date: October 1, 2018; January 1, 2020 for marketplace facilitators
Qualifying Transactions: Property, including exempt sales but not sales for resale or occasional sales
State Agency: Illinois Department of Revenue
(800) 732-8866
www2.illinois.gov/rev
Updated Laws and Provisions:
https://www2.illinois.gov/rev/research/legalinformation/EmergencyRules/Wayfair/Pages/default.aspx

Indiana (State Sales Tax Full Member)
Nexus Laws Enforced: Economic nexus
Threshold: Gross revenue from Indiana sales of $100,000 or more or 200 or more separate transactions into the state in the previous or current calendar year
Law Effective Date: October 1, 2018; July 1, 2019 for marketplace facilitators
Qualifying Transactions: Property, services, and electronically transferred products
State Agency: Indiana Department of Revenue
(800) 457-8283
in.gov/dor

Iowa (State Sales Tax Full Member)
Nexus Laws Enforced: Economic nexus, cookie nexus, marketplace sales tax
Threshold: Gross revenue from Iowa sales of $100,000 into the state in the immediately preceding or current calendar year
Law Effective Date: January 1, 2019
Qualifying Transactions: All sales into Iowa
State Agency: Iowa Department of Revenue
(515) 281-3114
tax.iowa.gov
Additional State Guidance to Remote Sellers: **https://tax.iowa.gov/remote-sellers**

Kansas (State Sales Tax Full Member)
The Kansas Department of Revenue published guidance in mid-2019 that stated: *"Kansas can, and does, require on-line and other remote sellers with no physical presence in Kansas to collect and remit the applicable sales or use tax on sales delivered into Kansas. Accordingly, a remote seller must register with Kansas and obtain a sales or use tax account number."* For more information, visit https://www.ksrevenue.org/pdf/2019LegislativeChanges.pdf.
State Agency: Kansas Department of Revenue
(785) 368-8222 (Taxpayer Assistance Center)
ksrevenue.org

Kentucky (State Sales Tax Full Member)
Nexus Laws Enforced: Economic nexus, use tax notice requirements for non-collecting sellers, marketplace sales tax
Threshold: Gross receipts from sales into the state of $100,000 or more or 200 or more separate retail transactions into the state in the previous or current calendar year
Law Effective Date: October 1, 2018
Qualifying Transactions: Property, digital property delivered or transferred electronically
State Agency: Kentucky Department of Revenue
(502) 564-4581
revenue.ky.gov
Additional State Guidance to Remote Sellers: https://taxanswers.ky.gov/Sales-and-Excise-Taxes/Pages/Remote-Retailers-FAQs.aspx

Louisiana (Sales Tax Nonmember)
Nexus Laws Enforced: Economic nexus, non-collecting seller use tax reporting
Threshold: Gross revenue of more than $100,000 or 200 or more separate sales in Louisiana in the previous or current calendar year
Law Effective Date: TBD in 2019
Qualifying Transactions: Sales of property, electronically transferred products, or taxable services delivered in the state
State Agency: Louisiana Department of Revenue
(855) 307-3893
revenue.louisiana.gov
Additional State Guidance to Remote Sellers:
http://revenue.louisiana.gov/Miscellaneous/70001B(1_20)%20Example%2011-14-2019.pdf

Maine (State Sales Tax Nonmember)
Nexus Laws Enforced: Economic nexus
Threshold: Gross revenue of more than $100,000 or 200 or more transactions in the state in the previous or current calendar year
Law Effective Date: July 1, 2018
Qualifying Transactions: Sales of taxable or exempt property, electronically transferred products, or services delivered in the state
State Agency: Maine Revenue Services
(207) 626-8475
maine.gov/revenue
Additional State Guidance to Remote Sellers:
https://www.maine.gov/revenue/salesuse/salestax/MarketplaceFAQ102019.html

Maryland (State Sales Tax Nonmember)
Nexus Laws Enforced: Economic nexus
Threshold: Gross revenue exceeding $100,000 from sales of property or taxable services delivered in the state or 200 or more transactions in Maryland in the previous or current calendar year
Law Effective Date: October 1, 2018; October 1, 2019 for marketplace facilitators
Qualifying Transactions: Taxable or exempt property or taxable services
State Agency: Comptroller of Maryland
(800) 638-2937
Marylandtaxes.gov
Additional State Guidance to Remote Sellers:
https://taxes.marylandtaxes.gov/Resource_Library/Tax_Publications/Tax_Alerts/Maryland-Wayfair-Tax%20Alert-Final-Version%209-14-2018.pdf

Massachusetts (State Sales Tax Nonmember)
Nexus Laws Enforced: Software nexus, which applies to remote sellers that establish physical nexus in Massachusetts by placing in-state software and data (apps and cookies) on in-state devices.
Threshold1: $ 500,000/ 100 transactions effective Oct 1, 2017,
Threshold 2: $100,000 no transaction threshold effective Oct 1,2019.
Law Effective Date: October 1, 2017: Marketplace on Oct 1,2019
Qualifying Transactions: Taxable and non-taxable Internet sales of tangible personal property and services
State Agency: Massachusetts Department of Revenue
(617) 887-6367
mass.gov/orgs/massachusetts-department-of-revenue
Additional State Guidance to Remote Sellers: https://www.mass.gov/info-details/remote-seller-and-marketplace-facilitator-faqs

Michigan (State Sales Tax Full Member)
Nexus Laws Enforced: Economic nexus
Threshold: Sales into the state of $100,000 or more or 200 or more transactions in the state in the previous calendar year (includes marketplace facilitators)
Law Effective Date: Applicable to sales made after September 30, 2018
Qualifying Transactions: Taxable and non-taxable sales of property and services into Michigan
State Agency: Michigan Department of Treasury
(517) 636-6925 (Sales and Use Tax Department)
michigan.gov/treasury

Minnesota (State Sales Tax Full Member)
Nexus Laws Enforced: Economic nexus
Threshold: $100,000 or 200 or more retail sales as of October 1, 2009 for both economic and marketplace
Law Effective Date: October 1, 2018
Qualifying Transactions: Retail sales of property and taxable services
State Agency: Minnesota Department of Revenue
(651) 296-6181 (Sales and Use Tax Department)
revenue.state.mn.us
Additional State Guidance to Remote Sellers: https://www.revenue.state.mn.us/remote-seller-faqs

Mississippi (State Sales Tax Nonmember)
Nexus Laws Enforced: Economic nexus
Threshold: Total sales exceeding $250,000 for the prior 12-month period
Law Effective Date: September 1, 2018
Qualifying Transactions: All retail, wholesale and exempt sales into Mississippi
State Agency: Mississippi Department of Revenue
(601) 923-7700
dor.ms.gov
Additional State Guidance to Remote Sellers: https://www.dor.ms.gov/Press%20Releases/Wayfair%20NEW.pdf

Missouri (State Sales Tax Nonmember)
Nexus Laws Enforced: No sales tax economic nexus law at time of publication.
State Agency: Missouri Department of Revenue
(573) 751-4450
dor.mo.gov
Note: SB 46 would set it at $100k and have them join SST. Not passed yet

Montana
Nexus Laws Enforced: No general sales tax.
State Agency: Montana Department of Revenue
(406) 444-6900
mtrevenue.gov
Additional State Guidance to Remote Sellers: https://mtrevenue.gov/taxes/general-sales-tax/#wayfair

Nebraska (State Sales Tax Full Member)
Nexus Laws Enforced: Economic nexus
Threshold: Gross sales exceeding $100,000 or 200 or more separate transactions for delivery into Nebraska in the prior or current year
Law Effective Date: January 1, 2019; April 1, 2019 for marketplace facilitators
Qualifying Transactions: Total or gross sales into Nebraska
State Agency: Nebraska Department of Revenue
(402) 471-5729
revenue.nebraska.gov
Additional State Guidance to Remote Sellers: http://www.revenue.nebraska.gov/news_rel/jul_18/wayfair.pdf

Nevada (State Sales Tax Full Member)
Nexus Laws Enforced: Economic nexus
Threshold: Gross revenue exceeding $100,000 or 200 or more separate transactions into the state in the prior or current calendar year
Law Effective Date: October 1, 2018
Qualifying Transactions: Taxable and exempt sales of products delivered into the state, excluding resales
State Agency: State of Nevada Department of Taxation
(866) 962-3707
tax.nv.gov
Additional State Guidance to Remote Sellers: https://tax.nv.gov/FAQs/Remote-Sellers/

New Hampshire
Nexus Laws Enforced: No general sales tax.
State Agency: New Hampshire Department of Revenue Administration
(603) 230-5000
revenue.nh.gov

New Jersey (State Sales Tax Full Member)
Nexus Laws Enforced: Economic nexus, marketplace sales tax
Threshold: Gross revenue exceeding $100,000 or 200 or more separate transactions into the state in the prior or current calendar year
Law Effective Date: November 1, 2018
Qualifying Transactions: Property, specific digital products, and services (excluding resales)
State Agency: State of New Jersey Department of the Treasury
(609) 292-6748
state.nj.us/treasury
Additional State Guidance to Remote Sellers: https://www.state.nj.us/treasury/taxation/remotesellers.shtml

New Mexico (State Sales Tax Nonmember)
Nexus Laws Enforced: Economic nexus, marketplace sales tax
Threshold: At least $100,000 in total taxable gross receipts in the previous calendar year from qualifying transactions
Law Effective Date: July 1, 2019
Qualifying Transactions: Total taxable gross receipts from sales, leases and licenses of tangible personal property, sales of licenses and sales of services and licenses for real property sourced to New Mexico
State Agency: New Mexico Department of Taxation and Revenue
(505) 827-0700
tax.newmexico.gov
Additional State Guidance to Remote Sellers: https://www.nmlegis.gov/Sessions/19%20Regular/final/HB0006.pdf

New York (State Sales Tax Nonmember)
Nexus Laws Enforced: Economic nexus, marketplace sales tax
Threshold: Gross sales exceeding $500,000 and 100 sales of tangible personal property into the state in the immediately preceding four consecutive sales tax quarters
Law Effective Date: June 21, 2018; June 1, 2019 (for marketplace facilitators)
Qualifying Transactions: Taxable and exempt sales of tangible personal property
State Agency: New York State Department of Taxation and Finance
(518) 485-2889 (Sales Tax Department)
tax.ny.gov
Additional State Guidance to Remote Sellers: https://www.tax.ny.gov/pdf/memos/sales/m19-4s.pdf

North Carolina (State Sales Tax Full Member)
Nexus Laws Enforced: Economic nexus and marketplace facilitator; enforcement February 1, 2020
Threshold: Gross sales exceeding $100,000 or 200 more separate transactions into the state in the prior or current year. and marketplace facilitator. Sale limits and enforcement Feb 1,2020
Law Effective Date: November 1, 2018 or 60 days after the threshold is met, whichever is later
Qualifying Transactions: Property and digital products
State Agency: North Carolina Department of Revenue
(877) 252-4052
ncdor.gov
Additional State Guidance to Remote Sellers: https://www.ncdor.gov/taxes-forms/sales-and-use-tax/remote-sales

North Dakota (State Sales Tax Nonmember)
Nexus Laws Enforced: Economic nexus, marketplace sales tax
Threshold 1 $100,000 / 200 transactions from Oct 1, 2018.
Threshold 2 $100,000 no transaction threshold, enforcement Jan. 1, 2019
Law Effective Date: October 1, 2018 or 60 days after the threshold is met, whichever is later; October 1, 2019 for marketplace facilitators
Qualifying Transactions: Taxable sales of property and services
State Agency: North Dakota Office of State Tax Commissioner
(701) 328-1246 (Sales & Use Tax Department)
nd.gov/tax
Additional State Guidance to Remote Sellers: https://www.nd.gov/tax/user/businesses/formspublications/sales-use-tax/streamlined-sales--use/marketplace-facilitator

Ohio
Nexus Laws Enforced: Software nexus, which applies only to remote sellers that provide or have an agreement to provide a content distribution network (CDN) in the state to accelerate/enhance delivery of the seller's website to customers in the state. Otherwise, no other sales tax economic nexus law applies at time of publication.
Threshold: Annual gross receipts of more than $500,000 in Ohio and in-state software nexus in the previous or current calendar year.
Law Effective Date: January 1, 2018
Qualifying Transactions: Taxable property/services
State Agency: Ohio Department of Taxation
(888) 405-4039 (Business Tax Assistance)
tax.ohio.gov

Additional State Guidance to Remote Sellers:
https://www.tax.ohio.gov/Portals/0/sales_and_use/information_releases/ST%202001-01%20SUT%20Nexus%20Rev%20November%202019.pdf

Oklahoma (State Sales Tax Full Member)
Nexus Laws Enforced: Economic nexus, marketplace sales tax or non-collecting seller use tax reporting. Referrers, remote sellers and marketplace facilitators who meet threshold parameters must comply with all applicable and appropriate rules and regulations.
Threshold: Aggregate sales of tangible personal property of at least $100,000 delivered into Oklahoma in the previous or current calendar year
Law Effective Date: November 1, 2019
Qualifying Transactions: Tangible personal property
State Agency: Oklahoma Tax Commission
(405) 521-3160
ok.gov/tax
Additional State Guidance to Remote Sellers: https://www.ok.gov/tax/Businesses/Streamlined_Sales_Tax/index.html

Oregon
Nexus Laws Enforced: No general sales tax.
State Agency: Oregon Department of Revenue
(503) 378-4988
oregon.gov/dor

Pennsylvania (State Sales Tax Nonmember)
Nexus Laws Enforced: Economic nexus, marketplace sales tax or non-collecting seller use tax reporting. Referrers, remote sellers and marketplace facilitators who meet threshold parameters must comply with all applicable and appropriate rules and regulations.
Threshold: Gross sales of $100,000 or more in Pennsylvania in the previous 12 months
Law Effective Date: July 1, 2019
Qualifying Transactions: Taxable sales
State Agency: Pennsylvania Department of Revenue
(717) 787-1064 (Business Taxes Department)
Revenue.pa.gov
Additional State Guidance to Remote Sellers:
https://www.revenue.pa.gov/GeneralTaxInformation/Tax%20Types%20and%20Information/SUT/Pages/Pennsylvania-Sales-Tax-and-Economic-Nexus-South-Dakota-v-Wayfair.aspx

Rhode Island (State Sales Tax Full Member)
Nexus Laws Enforced: Economic nexus, marketplace sales tax, software nexus, affiliate/click-through nexus, or non-collecting seller use tax reporting. Referrers, remote sellers and marketplace facilitators who meet threshold parameters must comply with all applicable and appropriate rules and regulations.
Threshold: Gross revenues of $100,000 or more or 200 or more separate transactions into the state in the previous calendar year
Law Effective Date: July 1, 2019
Qualifying Transactions: Taxable and exempt property, including prewritten and vendor-hosted software delivered physically or electronically, and taxable services
State Agency: State of Rhode Island Department of Revenue – Division of Taxation
(401) 574-8955
Tax.ri.gov
Additional State Guidance to Remote Sellers: http://www.tax.ri.gov/Non-collecting%20retailers/index.php

South Carolina (State Sales Tax Nonmember)
Nexus Laws Enforced: Economic nexus; marketplace sales tax
Threshold: Gross revenue exceeding $100,000 from all applicable sales delivered into the state in the previous or current year
Law Effective Date: November 1, 2018; ; April 26, 2019 for marketplace facilitators
Qualifying Transactions: Taxable and exempt property, electronically transferred products, and services
State Agency: South Carolina Department of Revenue
(844) 898-5242
dor.sc.gov
Additional State Guidance to Remote Sellers: https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/RR18-14.pdf

South Dakota
Nexus Laws Enforced: Economic nexus, marketplace sales tax
Threshold: Gross sales exceeding $100,000 or 200 or more separate transactions into the state in the previous or current year
Law Effective Date: November 1, 2018
Qualifying Transactions: Taxable and exempt property, electronically transferred products, or services
State Agency: South Dakota Department of Revenue
(800) 829-9188 (Business Taxes Department)
dor.sd.gov
Additional State Guidance to Remote Sellers: https://dor.sd.gov/taxes/business_taxes/remoteseller.aspx

Tennessee (State Sales Tax Associate Member)
Nexus Laws Enforced: Economic nexus; additional local/county tax reporting may be required. Contact your tax professional for additional assistance.
Threshold: More than $500,000 in Tennessee sales and systematic solicitation of state consumers during the previous 12-month period
Law Effective Date: July 1, 2019
Qualifying Transactions: Taxable products and taxable services
State Agency: Tennessee Department of Revenue
(615) 253-0600
tn.gov/revenue
Additional Sales Guidance to Remote Sellers: https://www.tn.gov/content/dam/tn/revenue/documents/notices/sales/sales19-05.pdf

Texas (State Sales Tax Nonmember)
Nexus Laws Enforced: Economic nexus
Threshold: More than $500,000 in Texas revenue during previous 12-month period, with the initial period running July 1, 2018 to June 30, 2019
Law Effective Date: The single local use tax rate for remote sellers effective Jan. 1, 2020, through Dec. 31, 2020 will be 1.75%.
https://www.sos.state.tx.us/texreg/pdf/backview/1213/1213is.pdf
Qualifying Transactions: Taxable and exempt property and services
State Agency: Texas Comptroller of Public Accounts
(800) 252-5555 (Sales and Use Tax Department)
comptroller.texas.gov

Utah
Nexus Laws Enforced: Economic nexus
Threshold: Gross revenues exceeding $100,000 or more than 200 separate transactions into the state in the previous or current year
Law Effective Date: January 1, 2019; October 1, 2019 for marketplace facilitators
Qualifying Transactions: Taxable and exempt property, electronically transferred products, and services
State Agency: Utah State Tax Commission
(801) 297-2200
Tax.utah.gov
Additional State Guidance to Remote Sellers: https://tax.utah.gov/sales/remote-sellers

Vermont (State Sales Tax Full member)
Nexus Laws Enforced: Economic nexus, non-collecting seller use tax reporting
Threshold: Sales of at least $100,000 or 200 or more separate transactions into the state during any previous 12-month period and engagement in regular, systematic or seasonal solicitation of property sales in Vermont
Law Effective Date: July 1, 2018
Qualifying Transactions: Taxable and exempt products and services
State Agency: Vermont Department of Taxes
(802) 828-2505
Tax.vermont.gov
Additional State Guidance to Remote Sellers: https://tax.utah.gov/sales/remote-sellers

Virginia (State Sales Tax Nonmember)
Nexus Laws Enforced: Economic nexus, marketplace sales tax and affiliate nexus
Threshold: Gross retail-sales revenue of more than $100,000 or 200 or more separate retail sales delivered into the state in the prior or current calendar year.
Law Effective Date: July 1, 2019
Qualifying Transactions: Taxable products and taxable services
State Agency: Virginia Department of Taxation
(804) 367-8037
Tax.virginia.gov
Additional State Guidance to Remote Sellers: http://lis.virginia.gov/cgi-bin/legp604.exe?191+sum+SB1083

Washington (State Sales Tax Full Member)
Nexus Laws Enforced: Economic nexus, marketplace sales tax
Threshold: Cumulative gross retail sales exceeding $100,000 to Washington consumers in the previous or current calendar year.
Law Effective Date: October 1, 2018
Qualifying Transactions: Taxable and exempt products/services
State Agency: Washington State Department of Revenue
(800) 647-7706
dor.wa.gov
Additional State Guidance to Remote Sellers: https://dor.wa.gov/about/news-releases/2019/new-law-updates-washington-state-tax-requirements-out-state-businesses

West Virginia (State Sales Tax Full Member)
Nexus Laws Enforced: Economic nexus
Threshold: Gross revenues exceeding more than $100,000 into the state or 200 or more separate transactions into the state during the prior or current calendar year. Contact State Tax Department for full clarification.
Law Effective Date: January 1, 2019; July 1, 2019 for marketplace facilitators
Qualifying Transactions: Taxable and exempt services and property
State Agency: West Virginia State Tax Department
(304) 558-3333
tax.wv.gov
Additional State Guidance to Remote Sellers:
https://tax.wv.gov/Documents/AdministrativeNotices/2018/AdministrativeNotice.2018-18.pdf

Wisconsin (State Sales Tax Full Member)
Nexus Laws Enforced: Economic nexus
Threshold: Gross revenue exceeding $100,000 or 200 or more separate taxable and non-taxable transactions into the state in the taxpayer's federal income tax year
Law Effective Date: October 1, 2018
Qualifying Transactions: Taxable and exempt property, electronically transferred products, and services
State Agency: State of Wisconsin Department of Revenue
(608) 266-2776 (Businesses Customer Service Department)
Revenue.wi.gov
Additional State Guidance to Remote Sellers: https://www.revenue.wi.gov/Pages/Businesses/remote-sellers.aspx

Wyoming (State Sales Tax Full Member)
Nexus Laws Enforced: Economic nexus, marketplace sales tax
Threshold: Gross revenue from sales of more than $100,000 or 200 or more separate transactions into the state in prior or current year
Law Effective Date: February 1, 2019; July 1, 2019 for marketplace facilitators
Qualifying Transactions: Taxable, wholesale or exempt sales of property, admissions or services
State Agency: Wyoming Department of Revenue
(307) 777-5299 (Excise Tax Division)
Revenue.wyo.gov
Additional State Guidance to Remote Sellers: https://sites.google.com/a/wyo.gov/wy-dor/UpdatedRemotesellersbulletin.pdf