

Wayfair: State economic nexus

Updated Oct. 18, 2018

State	Enforcement date	Type of threshold
Alabama ²	Oct. 1, 2018	\$250,000 in sales
Alaska ¹	N/A	N/A
Arizona		
Arkansas	TBD <i>proposed</i>	\$100,000 in sales or 200 separate transactions
California	TBD <i>proposed</i>	\$500,000 in sales
Colorado ³	Dec. 1, 2018	\$100,000 in sales or 200 separate transactions
Connecticut ²	Dec. 1, 2018	\$250,000 in sales and 200 separate transactions
Delaware ¹	N/A	N/A
District of Columbia	Jan. 1, 2019 <i>proposed</i>	\$100,000 in sales or 200 separate transactions
Florida		
Georgia ⁷	Jan. 1, 2019	\$250,000 in sales or 200 separate transactions
Hawaii	July 1, 2018	\$100,000 in sales or 200 separate transactions
Idaho		
Illinois	Oct. 1, 2018	\$100,000 in sales or 200 separate transactions
Indiana	Oct. 1, 2018	\$100,000 in sales or 200 separate transactions
Iowa	Jan. 1, 2019	\$100,000 in sales or 200 separate transactions
Kansas		

State	Enforcement date	Type of threshold
Kentucky	Oct. 1, 2018	\$100,000 in sales or 200 separate transactions
Louisiana	Jan. 1, 2019	\$100,000 in sales or 200 separate transactions
Maine	July 1, 2018	\$100,000 in sales or 200 separate transactions
Maryland	Oct. 1, 2018	\$100,000 in sales or 200 separate transactions
Massachusetts ⁴	Oct. 1, 2017	\$500,000 in sales and 100 separate transactions
Michigan	Oct. 1, 2018	\$100,000 in sales or 200 separate transactions
Minnesota	Oct. 1, 2018	100 or more retail sales or 10 or more retail sales totaling \$100,000
Mississippi ²	Sept. 1, 2018	\$250,000 in sales
Missouri		
Montana ¹	N/A	N/A
Nebraska ⁵	Jan. 1, 2019	\$100,000 in sales or 200 separate transactions
Nevada	Oct. 1, 2018	\$100,000 in sales or 200 separate transactions
New Hampshire ¹	N/A	N/A
New Jersey	Nov. 1, 2018	\$100,000 in sales or 200 separate transactions
New Mexico		
New York	TBD	\$300,000 in sales and 100 separate transactions
North Carolina	Nov. 1, 2018	\$100,000 in sales or 200 separate transactions

State	Enforcement date	Type of threshold
North Dakota	Oct. 1, 2018	\$100,000 in sales or 200 separate transactions
Ohio ⁶	Jan. 1, 2018	\$500,000 in sales
Oklahoma ⁷	July 1, 2018	\$10,000 in sales
Oregon ¹	N/A	N/A
Pennsylvania ⁷	April 1, 2018	\$10,000 in sales
Rhode Island ⁷	Aug. 17, 2017	\$100,000 in sales or 200 separate transactions
South Carolina	Nov. 1, 2018	\$100,000 in sales
South Dakota	Nov. 1, 2018	\$100,000 in sales or 200 separate transactions
Tennessee	TBD	\$500,000 in sales
Texas	Oct. 1, 2019 <i>proposed</i>	\$500,000 in sales
Utah	Jan. 1, 2019	\$100,000 in sales or 200 separate transactions
Vermont ²	July 1, 2018	\$100,000 in sales or 200 separate transactions
Virginia		
Washington ⁸	Oct. 1, 2018	\$100,000 in sales or 200 separate transactions
West Virginia	Jan. 1, 2019	\$100,000 in sales or 200 separate transactions
Wisconsin	Oct. 1, 2018	\$100,000 in sales or 200 separate transactions
Wyoming	TBD	\$100,000 in sales or 200 separate transactions

¹ State does not impose a state sales or use tax

² Must conduct solicitation in state AND exceed economic sales/transaction threshold to establish sales tax nexus

³ Colorado also has a customer reporting requirement (\$100,000 sales)

⁴ Massachusetts' economic nexus is only applicable for "internet vendors" with physical presence (cookies/apps/in-state servers), effective Oct. 1, 2017: \$500,000 sales and 100 transactions

⁵ Nebraska published an FAQ stating they will adopt the South Dakota Wayfair economic nexus test, but nothing has changed in its statutes or regulations

⁶ Ohio's economic nexus is only applicable to sellers with in-state software, effective Jan. 1, 2018: \$500,000 sales

⁷ State provides remote sellers an election; sellers can choose to collect and remit sales tax OR comply with reporting and notification requirements (different in each state)

⁸ Washington previously offered election for remote sellers with more than \$10,000 in sales to collect sales tax OR report/notify effective Jan. 1, 2018; effective Oct. 1, 2018, taxpayers no longer have option if they meet economic nexus test (\$100,000 in sales or 200 transactions)