

**WAYFAIR  
ECONOMIC NEXUS REQUIREMENTS**

<u>STATE</u>	<u>STANDARD</u>	<u>EFFECTIVE</u>	<u>LOOK TO</u>	<u>COMMENTS</u>
Alabama	\$250,000 or 25% total sales	10/1/2018	previous calendar year	Effective date of 10/1/2018
Alaska	No sales tax			
	\$200,000 in 2019		gross retail sales or	Also enacted marketplace facilitator's requirement if gross retail
	\$150,000 in 2020		into Arizona	proceeds or income for that marketplace facilitator exceeds
Arizona	and \$100,000 in 2021	10/1/2019	previous or current	\$100,000 annually.
			calendar year	
Arkansas	\$100,000 or 200 transactions	7/1/2019		
California	\$100,000 or 200 transactions	4/1/2019		Enacted emergency legislation grace providing taxpayers a grace
				period until 05/31/2019. Also now must register for various local
Colorado	\$100,000 or 200 transactions	12/1/2018	previous calendar year	taxes.
			previous or current	
Connecticut	\$250,000 and 200 or more	12/1/2018	calendar year	
Delaware	No sales tax gross receipts tax			
		01/01/2019 -		
District of Columbia	\$100,000 or 200 transactions	03/03/2019		DC enforcement date is from 01/01/2019 through 03/03/2019
Florida	No economic nexus standard			Trying to apply Wayfair retroactively to other taxes
			previous or current	
Georgia	\$250,000 or 200 transactions	1/1/2019	calendar year	
Hawaii	\$100,000 or 200 transactions	7/1/2018	previous calendar year	Permitting catch-up filings
			previous or current	
Idaho	\$100,000 or 200 transactions	6/1/2019	calendar year	Also enacted marketplace facilitators law
	\$100,000		quarterly determination	
Illinois	\$100,000 or 200 transactions	10/1/2018		
Indiana	\$100,000 or 200 transactions	10/1/2018		
			previous or current	
Iowa	\$100,000 or 200 transactions	1/1/2019	calendar year	
Kansas	No Economic Nexus Standard			
			previous or current	Original date was 07/01/2018. Marketplace facilitator legislation
Kentucky	\$100,000 or 200 transactions	10/1/2018	calendar year	also enacted and effective 4/1/2019
			previous or current	
Louisiana	\$100,000 or 200 transactions		calendar year	Legislation introduced not enacted yet
Maine	\$100,000 or 200 transactions	10/1/2017	rolling 12 months	Still waiting for guidance from the state as to prospective date
			previous or current	
Maryland	\$100,000 or 200 transactions	10/1/2018	calendar year	
				Still waiting for guidance from the state as to prospective date.
Massachusetts	\$500,000 or 100 transactions	9/22/2017	rolling 12 months	Legislation is pending.
Michigan	\$100,000 or 200 transactions	10/1/2018		
	\$100,000 (10 or more sales) or 100			
Minnesota	retail sales	10/1/2018	12 consecutive months	
Mississippi	\$250,000	9/1/2018	prior 12 months	
Missouri	No economic nexus standard			
Montana	No sales tax			
Nebraska	\$100,000 or 200 transactions	1/1/2019	previous calendar year	
Nevada	\$100,000 or 200 transactions	10/1/2018	prior calendar year	
New Hampshire	No Sales Tax			
			previous or current	
New Jersey	\$100,000 or 200 transactions	11/1/2018	calendar year	
			previous or current	
New Mexico	\$100,000	7/1/2019	calendar year	Also enacted a marketplace seller and facilitator provisions
New York	\$300,000 and 100 transactions			Still awaiting guidance
North Carolina	\$100,000 or 200 transactions	11/1/2018		
			previous or current	
North Dakota	\$100,000	10/1/2018	calendar year	Still awaiting confirmation from state as to prospective.
Ohio	\$500,000	1/1/2018	rolling 12 months	Litigation pending.
Oklahoma	\$100,000	11/1/2019	rolling 12 months	
Oregon	No sales tax			
		Reporting		
		(\$10,000)		
	\$10,000 in sales is potential	04/01/2018. <b>Filing</b>		
	reporting requirement. <b>\$100,000 in</b>	<b>(\$100,000)</b>		
Pennsylvania	<b>taxable sales must register.</b>	<b>07/01/2019</b>	rolling 12 months	State not completely enforcing the \$10,000 reporting
			previous or current	
Rhode Island	\$100,000 or 200 transactions	8/1/2017	calendar year	Still some debate if current or need additional clarification
South Carolina	\$100,000	11/1/2018	prior calendar year	Must also remit local taxes
			previous or current	
South Dakota	\$100,000 or 200 transactions	11/1/2018	calendar year	Emergency legislation enacted
				Still awaiting confirmation from state as to prospective.
Tennessee	\$500,000	7/17/2018	rolling 12 months	Litigation pending.
Texas	\$500,000	10/1/2019		
Utah	\$100,000 or 200 transactions	1/1/2019		Set up separate system for remote seller registration
Vermont	\$100,000 or 200 transactions	7/1/2018	rolling 12 months	State announced utilizing an effective date of 07/01/2018
			previous or current	
Virginia	\$100,000 or 200 transactions	7/1/2019	calendar year	Legislation also for marketplace facilitators
Washington	\$100,000 or 200 transactions	10/1/2018	prior calendar year	
West Virginia	\$100,000 or 200 transactions	1/1/2019	prior calendar year	
			previous or current	State is looking to issue an administrative rule covering
Wisconsin	\$100,000 or 200 transactions	10/1/2018	calendar year	collection. Will have to wait and see if rule issued and the actual
				effective date.
Wyoming	\$100,000 or 200 transactions	2/1/2019	prior calendar year	Still awaiting communication from state as to effective start date.
				Litigation pending.