



# New Sales Tax Economic Nexus Standards

State	Sales Tax Economic Nexus Threshold (Based on Previous 12-months or Calendar Year)	Enforcement Date
Alabama	\$250,000 in sales	10/1/2018
Alaska	No Sales Tax	N/A
Arizona	No threshold yet	
Arkansas	in-process (considering \$100,000 or 200 transactions)	
California	\$100,000 in sales or 200 transactions	4/1/2019
Colorado	\$100,000 in sales or 200 transactions	12/1/2018
Connecticut	\$250,000 in sales AND 200 transactions	12/1/2018
D.C.	\$100,000 in sales or 200 transactions	1/1/2019
Delaware	No Sales Tax	N/A
Florida	No threshold yet	
Georgia	\$250,000 in sales or 200 transactions	1/1/2019
Hawaii	\$100,000 in sales or 200 transactions	7/1/2018
Idaho	No threshold yet	
Illinois	\$100,000 in sales or 200 transactions	10/1/2018
Indiana	\$100,000 in sales or 200 transactions	10/1/2018
Iowa	\$100,000 in sales or 200 transactions	1/1/2019
Kansas	No threshold yet	
Kentucky	\$100,000 in sales or 200 transactions	10/1/2018
Louisiana	\$100,000 in sales or 200 transactions	1/1/2019
Maine	\$100,000 in sales or 200 transactions	7/1/2018
Maryland	\$100,000 in sales or 200 transactions	10/1/2018
Massachusetts	\$500,000 in sales AND 100 transactions (only applies to remote internet sellers that establish physical nexus by placing in-state software ("apps") and ancillary data ("cookies") on in-state devices)	10/1/2017
Michigan	\$100,000 in sales or 200 transactions	10/1/2018
Minnesota	\$100,000 in sales in at least 10 transactions or 100 transactions	10/1/2018
Mississippi	\$250,000 in sales	9/1/2018
Missouri	No threshold yet	
Montana	No Sales Tax	N/A
Nebraska	\$100,000 in sales or 200 transactions	1/1/2019
Nevada	\$100,000 in sales or 200 transactions	10/1/2018
New Hampshire	No Sales Tax	N/A
New Jersey	\$100,000 in sales or 200 transactions	11/1/2018
New Mexico	No threshold yet	
New York	\$300,000 in sales AND 100 transactions	Currently unenforced
North Carolina	\$100,000 in sales or 200 transactions	11/1/2018
North Dakota	\$100,000 in sales or 200 transactions	10/1/2018
Ohio	\$500,000 in sales (only applies to seller using in-state software to sell or lease tangible property; or to remote sellers that provide or have an agreement with another person to provide a content distribution network in Ohio to accelerate or enhance delivery of the seller's website to customers in the state)	1/1/2018
Oklahoma	\$10,000 in sales (remote sellers can choose to collect and remit sales taxes or comply with notice and reporting requirements)	7/1/2018
Oregon	No Sales Tax	N/A
Pennsylvania	\$10,000 in sales (remote sellers can choose to collect and remit sales taxes or comply with notice and reporting requirements)	4/1/2018
Rhode Island	\$100,000 in sales or 200 transactions (remote sellers can choose to collect and remit sales taxes or comply with notice and reporting requirements)	8/17/2017
South Carolina	\$100,000 in sales	11/1/2018
South Dakota	\$100,000 in sales or 200 transactions	11/1/2018
Tennessee	\$500,000 in sales	on-hold due to litigation
Texas	\$500,000 in sales	10/1/2019 (PROPOSED)
Utah	\$100,000 in sales or 200 transactions	1/1/2019
Vermont	\$100,000 in sales or 200 transactions	7/1/2018
Virginia	No threshold yet	
Washington	\$100,000 in sales or 200 transactions	10/1/2018
West Virginia	\$100,000 in sales or 200 transactions	1/1/2019
Wisconsin	\$100,000 in sales or 200 transactions	10/1/2018
Wyoming	\$100,000 in sales or 200 transactions	2/1/2019

## How to Use The Sales Tax Economic Nexus Standards Chart

When reviewing the new sales tax economic nexus chart to determine the impact on your company, comparing your company's sales-by-state to the threshold on the chart is just the beginning. The key is to comply without creating unintended consequences. Your company must take the proper steps to address the domino effect of issues created by the new sale tax nexus landscape before your company registers and starts collecting sales tax in new states.

Please contact your LBMC client service partner to determine the impact on your company, or contact our State Tax Recovery & Risk Management team:

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