

As of 8/19/18		Annual In-State Threshold(s)			Measurement			SD Comparison		
State	Eff. date	\$\$\$	And/Or?	Transactions	Test Period	Incl. Exempt Sales?	Incl. Svcs. Sales?	Streamlined State?	CIT/PIT?	Notes
AL	"10/1/18"	\$250,000	[N/A]	[N/A]	Prior CY	Retail only	No	No	Both	Reg. 810-6-2-.90.03; Sec. 40-23-68; eff. 1/1/16 but DOR expects no enforcement until 10/1/18; requires "substantial and recurring" solicitation or use of targeted TV/telecom
AR	Unclear	Unclear	Unclear	Unclear	Unclear	Unclear	Unclear	Yes	Both	Late July, AR DFA said remote sellers need to collect; later withdrawn; no remote seller law; legislative tax force recommends prospective, SD-style law
CA	"8/1/18"?	\$500,000	[N/A]	[N/A]	Current or prior CY	Yes	No	No	Both	Draft <i>regulation</i> , superseding a draft leaked in June 2018; based on CA constitutional limits "long arm" statute
CT	12/1/18	\$250,000	AND	200 sales	Prior 12 mos, as of 9/30	Depends	Arguable	No	Both	SB 417(Sec. 12-407(a)(12)(G)); also cookie nexus
GA	1/1/19	\$250,000	or	200 sales	Current or prior CY	Retail only	No	Yes	Both	Sec. 48-8-2(8)(M.1), (M.2)
HI	7/1/18*	\$100,000	or	200 sales	Current or prior CY	Yes	Yes	No	Both	*Rescinded retroactivity rule but replaced it with a "springing" back tax provision if threshold passed during the year; Act 41 (2018); Announcement 2018-10
IL	10/1/18	\$100,000	or	200 sales	Prior four quarters	Yes	No	No	Both	35 ILCS 105/2, "Retailer...", subsection (9)
IN	"10/1/18"*	\$100,000	or	200 sales	Current or prior CY	Yes	Yes	Yes	Both	*Assumes Wayfair is finally decided by then; Sec. 6-2.5-2-1(c); pending litigation - enforcement stayed via injunction, but 10/1/18 start date "anticipated"
IA	1/1/19	\$100,000	or	200 sales	Current or prior CY	Yes	Yes	Yes	Both	Sec 423.14A(3); also "Cookie" nexus
KY	"10/1/18"	\$100,000	or	200 sales	Current or prior CY	Yes	No	Yes	Both	Sec. 139.340(2)(g); law took effect 7/1/18, but state says 10/1/18 enforcement
LA	"1/1/19"	\$100,000	or	200 sales	Current or prior CY	Yes	Yes	No	Both	Sec. 47:301(4)(m)(i); RSIB 18-001; note LA law requires a final constitutionality decision (<u>Wayfair</u> did not provide this); RSIB 18-001 contains several questionable statements
ME	7/1/18	\$100,000	or	200 sales	Current or prior CY	Arguably no	Yes	No	Both	36 MSRA 1951-B; in its "August 2018" Maine Tax Alert, MRS clarified enforcement was effective as of the <i>prior month</i> (7/1/18), rather than 10/1/17

MD	10/1/18?	\$100,000?	AND	200 sales?	Prior 4 quarters?	Yes?	Yes?	No	Both	Proposed Reg. 03.06.01.33 (eff. 10/1/18); Comptroller says extant MD law already asserts nexus to constitutional limits (yet Sec. 11-701(b)(ii) still requires physical presence)	
MA	10/1/17	\$500,000	AND	100 sales	Prior CY	Yes	Yes	No	Both	See Directive 17-1 ; litigation pending but nexus authority is in force (no stay), back to 10/17; "cookie" nexus	
MI	10/1/18	\$100,000	or	200 sales	Prior CY	Yes	Yes	Yes	Both	Rev. Admin. Bull. 2018-16 ; apparently based on affiliate nexus provisions of Act No. 553 (eff. 10/1/15)	
MN	"10/1/18"	\$100,000*	or	100 sales	Prior 4 quarters	Retail only	Yes	Yes	Both	*\$100k requires at least ten sales transactions for that year; nexus is presumed, subject to rebuttal	
MS	9/1/18	\$250,000	N/A	N/A	Prior 12 mo		Yes	Yes	No	Both	8/6/18 guidance; See Reg. 35.IV.3.09.100
NE	"1/1/19"	"\$100,000"	or	"200 sales"	"Annually" (unclear)	Unclear	Unclear	Yes	Both	No remote seller law yet; based on 77-2701.13's remote ad and solicitation laws provisions, which require some (attenuated) form of in-state contact	
NV	TBD	\$100,000?	or?	200 sales?	Current or prior CY?		Yes?	No?	Yes	"CIT"	NV is currently proposing regulations that would mirror the SD law; state may also push for "ratifying" legislation
NJ	"10/1/18"	\$100,000	or	200 sales	Current or prior CY		Yes	Yes	Yes	Both	A. 4261 is pending, but unsigned by Governor; NJ officials claim the law is unnecessary; 8/14 update guidance also issued
NC	11/1/18*	"\$100,000"	or	"200 sales"	Current or prior CY		Yes	Yes	Yes	Both	*Or, if later, 60 days after meeting threshold; SD-18-6 ; relies on Sec. 105-164.8(b)(5) that (questionably) asserted nexus based on "purposeful exploitation" via ad/solicitation
ND	"10/1/18"	\$100,000	or	200 sales	Current or prior CY		Yes	Yes	Yes	Both	Latest predicted launch date; SB 2298 (Secs. 57-39.2._ and -40.2._)
OH	TBD	\$500,000	N/A	N/A	Current or prior CY		Yes	Yes	No	"Both"	Sec. 5741.01(l)(2)(h); pending litigation; tied to CAT nexus test; requires in-state use of software; "cookie" nexus
OK	Various	\$10,000	N/A	N/A	Prior 12 mos, as of 6/1		Yes	No	Yes	Both	Tit. 68, Sec. 1392.A; notice reporting as an alternative
PA	4/1/18?	\$10,000	N/A	N/A	Prior 12 mos, as of 6/1	Retail only		No	No	Both	Sec. 7213.1; mixed signals sent regarding go-live date; notice reporting as an alternative

RI	8/17/17	\$100,000	or	200 sales	Prior CY	Yes	Yes	Yes	Both	Sec. 44-18.2-3; RI says retroactive liability "possible"; "cookie" nexus; can also elect into notice reporting as an alternative
SC	"10/1/18"	\$250,000	[N/A]	[N/A]	Current or prior CY	Yes	No	No	Both	Draft <i>Rev. Rul.</i> changed a prior proposal that would have tracked SD; supposedly based on Sec. 12-36-70(2)(b), which was unconstitutional - until <u>Wayfair</u>
SD	TBD	\$100,000	or	200 sales	Current or prior CY	Yes	Yes	Yes	None	Sec. 10-64-2; remand litigation pending; expediting legislation may be enacted
TN	TBD	\$500,000	N/A	N/A	Current CY	Probably	Probably	Yes	CIT	Pending litigation; see <i>Rule</i> 1320-05-01-.129(2)
UT	1/1/19	\$100,000	or	200 sales	Current or prior CY	Yes	Yes	Yes	Both	Sec. 59-12-107(2)(c)(ii)
VT	7/1/18	\$100,000	or	200 sales	Prior 12 mos	Probably	Probably	Yes	Both	See 32 VSA Sec. 9701(9)(F)(ii)
WA	10/1/18	\$10,000	N/A	N/A	Current or prior CY	Retail only	Yes	Yes	"CIT"	Sec. 82.08.053(2); 8/3/18 DOR announcement; exception if solely a vendor of certain "digital products"; notice reporting alternative
WI	10/1/18	TBD	TBD	TBD	TBD	TBD	TBD	Yes	Both	Anticipated - details unknown
WY	TBD	\$100,000	or	200 sales	Current or prior CY	Yes	Yes	Yes	None	Sec. 39-15-501(a); pending litigation