

Economic Nexus - Summary by State (as of July 2020)					
State	Effective Date	Threshold			Citation
		Sales Amount	and / or	# of Transactions	
Alabama	10/1/18	\$250K		N/A	Ala. Reg. §§ 810-6-2-.90.03 &.04
Arizona	10/1/19	\$200K <sup>(2019)</sup> \$150K <sup>(2020)</sup> \$100K <sup>(2021)</sup>		N/A	ARS 42-5043
Arkansas	7/1/19	\$100K	OR	200	Ark. Code. Ann. §26-52-103
California	4/1/19	\$500K	OR	N/A	CA Rev. & Tax. Code § 6203(c)(4)(A) added by Sec. 3 of Ch. 5 (A.B. 147) effective April 25, 2019
Colorado	6/1/19	\$100K	OR	N/A	C.R.S. § 39-26-102(3)(c)(A) & (B) added by House Bill 19-1240 effective May 23, 2019
Connecticut	12/1/18	\$250K	AND	200	Conn. Gen.Stat. §12-407(a)(15) enacted by 2018 Conn. S.B. 417; Connecticut Special Notice No. 2018(5) 6/26/18
	7/1/19	\$100K		N/A	
District of Columbia	1/1/19	\$100K	OR	200	D.C. Code Ann. §47-2001(w)
Georgia	1/1/19	\$250K	OR	200	Ga. Code §§ 48-8-2(8)(M)(i)&(ii) enacted by 2018 HB 61
	1/1/20	\$100K			
Hawaii	7/1/18	\$100K	OR	200	HI Rev. Statutes §237-2.5
Idaho	6/1/19	\$100K		N/A	Idaho Code Ann. § 63-3611(3)(h) added by House Bill 259 effective June 1, 2019
Illinois	10/1/18	\$100K	OR	200	35 ILCS 105/2(9)
Indiana	10/1/18	\$100K	OR	200	IC 6-2.5-2-1(c)
Iowa	1/1/19	\$100K	OR	200	IA Code 423.14A.3(a) amended by House File 779 effective July 1, 2019
	7/1/19	\$100K		N/A	
Kansas	10/1/19	No Threshold		N/A	K.S.A. 79-3702(h)(1)(F). KS Dept. of Revenue Notice 19-04 (8/1/2019), Kansas Attorney General invalidated DOR Notice 19-04 through Legal Opinion 2019-008
Kentucky	10/1/18	\$100K	OR	200	KRS 139.340(g)
Louisiana	7/1/20	Remote Retailers: \$50K <sup>(reporting requirements)</sup>		N/A	La. Rev. Stat. 47:301(4)(m)(i)(aa)&(bb); La. Rev. Stat. 47:309.1
		Remote Sellers: \$100K	OR	200	
Maine	7/1/18	\$100K	OR	200	36 M.R.S. § 1951-B(3)
Maryland	10/1/18	\$100K	OR	200	MD Emergency Reg. 03.06.01.33(5)
Massachusetts	10/1/17 (based on cookie nexus)	\$500K	AND	100	Reg. 830 CMR 64H. 1.7
	10/1/19	\$100K	N/A	N/A	
Michigan	10/1/18	\$100K	OR	200	RAB 2018-16
Minnesota	10/1/18	\$100K	AND	10 Sales OR 100 Transactions	MN Statute 297A.66(d). MN Stat. 297A.66.Subd.1.(c) added by HF 5 effective October 1, 2019
	10/1/19	\$100K	OR	200	
Mississippi	9/1/18	\$250K		N/A	MS Reg. 35.IV.3.09.100
Nebraska	1/1/19	\$100K	OR	200	Neb. Rev. Stat. § 77-2701.13
Nevada	10/1/18	\$100K	OR	200	NV Reg. s. 3 and Proposed Amend. to LCB File No. R137-15
New Jersey	11/1/18	\$100K	OR	200	N.J. REV. STAT. § 54:32B-3.5(a)
New Mexico	7/1/19	\$100K		N/A	NM Stat § 7-9-3.3
New York	6/21/18	\$500K	AND	100	N.Y. Tax Law, §1101
North Carolina	11/1/18	\$100K	OR	200	N.C. Gen. Stat. §105-164.8; NC Directive SD-18-6
North Dakota	10/1/18	\$100K	OR	200	N.D.C.C. 57-39.2-02.2
	7/1/19	\$100K		N/A	
Ohio	1/1/18 (based on cookie nexus)	\$500K		N/A	Ohio Rev. Code Ann. §5741.01
	8/1/19	\$100K	OR	200	
Oklahoma	11/1/19	\$100K		N/A	OK Stat. tit. 68, § 1392.A OK Stat. tit. 68, § 1392.G added by 2019 Okla. S.B. 513, effective Nov. 1, 2019
Pennsylvania	7/1/19	\$100K		N/A	72 P.S. §7213.1 as added by 2017 Pa. H.B. 542, effective Oct. 30, 2017 Sales and Use Tax Bulletin 2019-01, Penn. Dept. of Rev., Jan. 11, 2019
Rhode Island	7/1/19	\$100K	OR	200	RI GL 44-18.2-3(A)
South Carolina	11/1/18	\$100K		N/A	SC Rev. Rul. #18-14
South Dakota	11/1/18	\$100K	OR	200	SDCL § 1064-2
Tennessee	10/1/19	\$500K		N/A	TN Notice # 18-11, TN Notice #19-04; Senate Bill 2932 (signed into law by Governor Lee on 6/30/2020)
	10/1/20	\$100K		N/A	
Texas	10/1/19	\$500K		N/A	34 Tex. Admin. Code §3.286
Utah	1/1/19	\$100K	OR	200	UTC 59-12-107(2)(c)(ii)(A) & (B) (amended)
Vermont	7/1/18	\$100K	OR	200	32 VSA 9701(9)(F)(ii)
Virginia	7/1/19	\$100K	OR	200	Va. Code Ann. § 58.1-612(C)(10-11) as added by 2019 Va. S.B. 1083 effective July 1, 2019
Washington	10/1/18	\$100K	OR	200	WAC 458-20-193
West Virginia	1/1/19	\$100K	OR	200	Admin. Notice 2018-18
Wisconsin	10/1/18	\$100K	OR	200	WI Stat. § 77.51(13gm)(a)-(c)
Wyoming	2/1/19 (subject to court approval)	\$100K	OR	200	WY Stat. 39-15-501(a)
This chart is intended to provide general information indicating enforcement dates and economic thresholds for each state. States may subsequently change their nexus guidance. If you have specific questions regarding how a state's rules may apply to your fact pattern, please refer to the citations above or reach out to your DHG state and local tax professional.					