

## ECONOMIC NEXUS - SUMMARY BY STATE

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		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		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); Public Act No. 19-117, Signed by Governor on June 26, 2019
	7/1/19	\$100K			
District of Columbia	1/1/19	\$100K	OR	200	D.C. Code Ann. §47-2001(w)
Florida	7/1/21	\$100K		N/A	S.B.50; Chapter 2021-2 (signed into law on April 19, 2021)
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;
	7/1/21	\$100K		N/A	KS Legislature overrode Governor's veto of S.B. 50 on May 3, 2021
Kentucky	10/1/18	\$100K	OR	200	KRS 139.340(g)
Louisiana	7/1/20	\$100K	OR	200	La. Rev. Stat. 47:301(4)(m)(i)(aa)&(bb); La. Rev. Stat. 47:309.1
Maine	7/1/18	\$100K	OR	200	36 M.R.S. § 1951-B(3); LD 1216 (HP 891) signed by Governor on June 11, 2021
	1/1/22	\$100K		N/A	
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
Missouri	1/1/23	\$100K		N/A	S.B. 153 and S.B. 97 signed into law by Governor on June 30, 2021
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
	1/1/19	\$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	\$100K	OR	200	WY Stat. 39-15-501(a)

State chart is intended to provide general information indicating enforcement dates and economic thresholds for each state. 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.