

ECONOMIC NEXUS - SUMMARY BY STATE (AS OF DECEMBER 2018)

State	Effective Date	Threshold			Citation
		Sales Amount	and / or	# of Transactions	
Alabama	10/1/2018 (remote sellers) 01/01/2019 (marketplace sales)	\$250K		N/A	Ala. Reg. §§ 810-6-2-.90.03 &.04
California	4/1/19	\$100K	OR	200	RTC s 6203
Colorado	12/1/2018, but offers grace period through 6/1/2019 (notice and reporting requirements could still apply before this)	\$100K	OR	200	CO Reg. 39-26-204.2
Connecticut	12/1/18	\$250K	AND	200	Conn. Gen.Stat. §12-407(a)(15) enacted by 2018 Conn. S.B. 417.
Georgia	1/1/2019 (or follow notice and reporting requirements)	\$250K	OR	200	Ga. Code §§ 48-8-2(8)(M)(i)&(ii) enacted by 2018 HB 61.
Hawaii	7/1/18	\$100K	OR	200	HI Rev. Statutes §237-1
Illinois	10/1/18	\$100K	OR	200	35 ILCS 105/2
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
Kentucky	10/1/18	\$100K	OR	200	KRS 139.340(g)
Louisiana	Currently voluntary, anticipated to be enforceable at some point in 2019	\$100K	OR	200	La. Rev. Stat. 47:301(4)(m)(i)(aa)&(bb)
Maine	7/1/18	\$100K	OR	200	36 M.R.S. §1754-B
Maryland	10/1/18	\$100K	OR	200	MD Emergency Reg. 03.06.01.33(5)
Massachusetts	10/1/2017 (based on cookie nexus)	\$500K	AND	100	Reg. 830 CMR 64H. 1.7
Michigan	10/1/18	\$100K	OR	200	RAB 2018-16
Minnesota	10/1/18	10 over \$100K	OR	100	MN Statute 297A.66(d).
Mississippi	9/1/18	\$250K		N/A	MS Reg. 35.IV.3.09
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	(A-4496/S-2990)
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
Oklahoma	7/1/18	\$10K		N/A	OK Stat. 1392.68
Pennsylvania	4/1/2018 (or follow notice and reporting requirements)	\$10K		N/A	72 P.S. §7213.1
Rhode Island	8/17/2017 (or follow notice and reporting requirements)	\$100K	OR	200	RI GL 44-18.2-3(A).
South Carolina	11/1/18	\$100K		N/A	SC Rev. Rul. # 18-x (DRAFT-8/21/18)
South Dakota	11/1/18	\$100K	OR	200	SDCL § 1064-2
Tennessee	Enforcement TBD	\$500K		N/A	TN Notice # 18-11
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)
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	Wis. Admin. Code Tax § 11.97
Wyoming	02/01/2019 (subject to court approval)	\$100K	OR	200	WI Stat. § 77.51(13g)c

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.