

State	Economic Nexus Threshold	Effective Date
Alabama	sales over \$250,000	10/01/18
Arizona	sales over \$200,000 for 2019; sales over \$150,000 for 2020; sales over \$100,000 for 2021 & subsequent years	10/01/19
Arkansas	sales over \$100,000 or 200 sales	07/01/19
California	sales over \$500,000	04/01/19
Colorado	sales over \$100,000	06/01/19
Connecticut	sales over \$250,000 and 200 sales sales over \$100,000 and 200 sales	12/01/18 07/01/19
District of Columbia	sales over \$100,000 or 200 sales	01/01/19
Florida		
Georgia	sales over \$250,000 or 200 sales sales over \$100,000 or 200 sales	01/01/19 01/01/20
Hawaii	sales over \$100,000 or 200 sales	07/01/18
Idaho	sales over \$100,000	06/01/19
Illinois	sales over \$100,000 or 200 sales	10/01/18
Indiana	sales over \$100,000 or 200 sales	10/01/18
Iowa	sales over \$100,000 or 200 sales Sales over \$100,000	01/01/19 07/01/19
Kansas	no small seller exceptions	10/01/19
Kentucky	sales over \$100,000 or 200 sales	10/01/18
Louisiana	sales over \$100,000 or 200 sales	07/01/20
Maine	sales over \$100,000 or 200 sales	07/01/18
Massachusetts	sales over \$100,000	10/01/19
Maryland	sales over \$100,000 or 200 sales	10/01/18
Michigan	sales over \$100,000 or 200 sales	10/01/18
Minnesota	10 or more sales > \$100,000 or 100 > retail sales sales over \$100,000 or 200 or more retail sales	10/01/18 10/01/19
Mississippi	sales over \$250,000	09/01/18
Missouri		
Nebraska	sales over \$100,000 or 200 sales	01/01/19

State	Economic Nexus Threshold	Effective Date
Nevada	sales over \$100,000 or 200 sales	10/01/18
New Jersey	sales over \$100,000 or 200 sales	11/01/18
New Mexico	at least \$100,000 of taxable gross receipts	07/01/19
New York	sales over \$500,000 and 100 sales	06/21/18
North Carolina	sales over \$100,000 or 200 sales	11/01/18
North Dakota	sales over \$100,000 or 200 sales	10/01/18
	sales over \$100,000	01/10/19
Ohio	sales over \$100,000 or 200 sales	08/01/19
Oklahoma	sales over \$10,000*	07/01/18
	sales over \$100,000	11/01/19
Pennsylvania	taxable sales over \$10,000*	03/01/18
	sales over \$100,000	07/01/19
Rhode Island	sales over \$100,000 or 200 sales*	08/17/17
		07/01/19
South Carolina	sales over \$100,000	11/01/18
South Dakota	sales over \$100,000 or 200 sales	11/01/18
Tennessee	sales over \$500,000	10/01/19
Texas	sales over \$500,000	10/01/19
Utah	sales over \$100,000 or 200 sales	01/01/19
Vermont	sales over \$100,000 or 200 sales	07/01/18
Virginia	sales over \$100,000 or 200 sales	07/01/19
Washington	sales over \$10,000* (eliminated eff. 7/1/19)	01/01/18
	sales over \$100,000 or 200 sales	10/01/18
	sales over \$100,000	03/15/19
West Virginia	sales over \$100,000 or 200 sales	01/01/19
Wisconsin	sales over \$100,000 or 200 sales	10/01/18
Wyoming	sales over \$100,000 or 200 sales	02/01/19