

# SOLUTIONS BEYOND THE OBVIOUS

*Cross-Border  
Services*

## New Sales Tax Changes

State	Economic Nexus Threshold	Effective Date
Alabama	Sales over \$250,000	10/1/18
Arizona	Sales over \$200,000 (2019)	10/1/19
	Sales over \$150,000 (2020)	10/1/19
	Sales over \$100,000 (2021 forward)	10/1/19
Arkansas	Sales over \$100,000 or 200 sales	7/1/19
California	Sales over \$500,000	4/1/19
Colorado	Sales over \$100,000 or 200 sales (grace period thru 5/19)	12/1/18
	Sales over \$100,000	4/1/19
Connecticut	Sales over \$250,000 and 200 sales	12/1/18
	Sales over \$100,000 and 200 sales	7/1/19
District of Columbia	Sales over \$100,000 or 200 sales	1/1/19
Georgia	Sales over \$250,000 or 200 sales	1/1/19
	Sales over \$100,000 or 200 sales	1/1/20
Hawaii	Sales over \$100,000 or 200 sales	7/1/18
Idaho	Sales over \$100,000	6/1/19
Illinois	Sales over \$100,000 or 200 sales	10/1/18
Indiana	Sales over \$100,000 or 200 sales	10/1/18
Iowa	Sales over \$100,000 or 200 sales	1/1/19
	Sales over \$100,000	7/1/19
Kansas	No small seller exceptions	10/1/19
Kentucky	Sales over \$100,000 or 200 sales	10/1/18
Louisiana	Sales over \$100,000 or 200 sales	7/1/20
Maine	Sales over \$100,000 or 200 sales	7/1/18
Maryland	Sales over \$100,000 or 200 sales	10/1/18
Massachusetts	Sales over \$100,000	10/1/19
Michigan	Sales over \$100,000 or 200 sales	10/1/18
Minnesota	10 or more sales over \$100,000 or over 100 retail sales	10/1/18
	Sales over \$100,000 or 200 sales	10/1/19
Mississippi	Sales over \$250,000	9/1/18
Nebraska	Sales over \$100,000 or 200 sales	4/1/19
Nevada	Sales over \$100,000 or 200 sales	10/1/18

**TRONCONI SEGARRA  
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## New Sales Tax Changes (Cont'd.)

State	Economic Nexus Threshold	Effective Date
New Jersey	Sales over \$100,000 or 200 sales	11/1/18
New Mexico	At least \$100,000 of taxable gross receipts	7/1/19
New York	Sales over \$500,000 and 100 sales	6/21/18
North Carolina	Sales over \$100,000 or 200 sales	11/1/18
North Dakota	Sales over \$100,000 or 200 sales	10/1/18
	Sales over \$100,000	1/1/19
Ohio	Sales over \$100,000 or 200 sales	8/1/19
Oklahoma	Sales over \$10,000*	10/1/18
	Sales over \$100,000	11/1/19
Pennsylvania	Taxable Sales over \$10,000*	3/1/18
	Sales over \$100,000	7/1/19
Rhode Island	Sales over \$100,000 or 200 sales*	8/17/17
		7/1/19
South Carolina	Sales over \$100,000	11/1/18
South Dakota	Sales over \$100,000 or 200 sales	11/1/18
Tennessee	Sales over \$500,000	10/1/19
	Sales over \$100,000	10/1/20
Texas	Sales over \$500,000	10/1/19
Utah	Sales over \$100,000 or 200 sales	1/1/19
Vermont	Sales over \$100,000 or 200 sales	7/1/18
Virginia	Sales over \$100,000 or 200 sales	7/1/19
Washington	Sales over \$10,000* (eliminated eff. 7/1/19)	1/1/18
	Sales over \$100,000 or 200 sales	10/1/18
	Sales over \$100,000	3/15/19
West Virginia	Sales over \$100,000 or 200 sales	1/1/19
Wisconsin	Sales over \$100,000 or 200 sales	10/1/18
Wyoming	Sales over \$100,000 or 200 sales	2/1/19

\* Previously enacted notice and reporting requirements may apply.

10/20

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