

Wayfair Thresholds

State	Economic Nexus Threshold	Effective Date	Marketplace Facilitator Law
Alabama	Retail sales over \$250,000	10/01/18	YES – 01/01/19
Alaska	Gross sales over \$100,000 or 200 sales (for ARSSTC member localities only – no state tax)	04/01/20	YES – 04/01/20
Arizona	Gross sales over \$200,000 for 2019; Gross sales over \$150,000 for 2020; Gross sales over \$100,000 for 2021 & subsequent years	10/01/19	YES – 10/01/19
Arkansas	Taxable sales over \$100,000 or 200 sales	07/01/19	YES – 07/01/19
California	Gross sales over \$500,000	04/01/19	YES – 10/01/19
Colorado	Retail sales over \$100,000	06/01/19	YES – 10/01/19
Connecticut	Retail sales over \$250,000 and 200 sales Retail sales over \$100,000 and 200 sales	12/01/18 07/01/19	YES – 12/01/18
Delaware	No sales tax		
District of Columbia	Retail sales over \$100,000 or 200 sales	01/01/19	YES – 04/01/19
Florida	Taxable sales over \$100,000	07/01/21	YES – 07/02/21
Georgia	Retail sales over \$250,000 or 200 sales Retail sales over \$100,000 or 200 sales	01/01/19 01/01/20	YES – 04/01/20

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Hawaii	Gross sales over \$100,000 or 200 sales	07/01/18	YES – 01/01/20
Idaho	Gross sales over \$100,000	06/01/19	YES – 06/01/19
Illinois	Retail sales over \$100,000 or 200 sales	10/01/18	YES – 01/01/20
Indiana	Gross sales over \$100,000 or 200 sales	10/01/18	YES – 07/01/19
Iowa	Gross sales over \$100,000 or 200 sales Gross sales over \$100,000	01/01/19 07/01/19	YES – 01/01/19
Kansas	Gross sales over \$100,000	07/01/21	YES – 07/01/21
Kentucky	Gross sales over \$100,000 or 200 sales	10/01/18	YES – 07/01/19
Louisiana	Gross sales over \$100,000 or 200 sales	07/01/20	YES – 07/01/20
Maine	Gross sales over \$100,000 or 200 sales Gross sales over \$100,000	07/01/18 01/01/22	YES – 10/01/19
Maryland	Gross sales over \$100,000 or 200 sales	10/01/18	YES – 10/01/19

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Massachusetts	Gross sales over \$100,000	10/01/19	YES – 10/01/19
Michigan	Gross sales over \$100,000 or 200 sales	10/01/18	YES – 01/01/20
Minnesota	10 or more sales over \$100,000 or 100 retail sales Retail sales over \$100,000 or 200 sales	10/01/18 10/01/19	YES – 10/01/18 (amended 10/10/19)
Mississippi	Gross sales over \$250,000	09/01/18	YES – 07/01/20
Missouri	Taxable sales over \$100,000	01/01/23	YES – 01/01/23
Montana	No sales tax		
Nebraska	Retail sales over \$100,000 or 200 sales	04/01/19	YES – 04/01/19
Nevada	Retail sales over \$100,000 or 200 sales	10/01/18	YES – 10/01/19
New Hampshire	No sales tax		
New Jersey	Gross sales over \$100,000 or 200 sales	11/01/18	YES – 10/01/18

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New Mexico	at least \$100,000 of taxable gross receipts	07/01/19	YES – 07/01/19
New York	Gross sales over \$500,000 and 100 sales	06/21/18	YES – 06/01/19
North Carolina	Gross sales over \$100,000 or 200 sales	11/01/18	YES – 02/01/20
North Dakota	Taxable sales over \$100,000 or 200 sales Taxable sales over \$100,000	10/01/18 01/10/19	YES - 10/01/19
Ohio	Retail sales over \$100,000 or 200 sales	08/01/19	YES – 09/01/19
Oklahoma	sales over \$10,000* Taxable sales over \$100,000	07/01/18 11/01/19	YES – 07/01/18 (amended 11/01/19)
Oregon	No sales tax		
Pennsylvania	Taxable sales over \$10,000* Gross sales over \$100,000	03/01/18 07/01/19	YES – 04/01/18
Rhode Island	Gross sales over \$100,000 or 200 sales*	08/17/17 07/01/19	YES – 07/01/19
South Carolina	Gross sales over \$100,000	11/01/18	YES – 11/01/18

**notice and reporting requirements previously applied*

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South Dakota	Gross sales over \$100,000 or 200 sales	11/01/18	YES – 03/01/19
Tennessee	Retail sales over \$500,000 Retail sales over \$100,000	10/01/19 10/01/20	YES – 10/01/20
Texas	Gross sales over \$500,000	10/01/19	YES – 10/01/19
Utah	Gross sales over \$100,000 or 200 sales	01/01/19	YES – 10/01/19
Vermont	Gross sales over \$100,000 or 200 sales	07/01/18	YES – 07/01/19
Virginia	Retail sales over \$100,000 or 200 sales	07/01/19	YES – 07/01/19
Washington	Retail sales over \$10,000* (eliminated eff. 7/1/19) Retail sales over \$100,000 or 200 sales Retail sales over \$100,000 Gross sales over \$100,000	01/01/18 10/01/18 03/15/19 01/01/20	YES – 01/01/18 (amended 03/14/19)
West Virginia	Gross sales over \$100,000 or 200 sales	01/01/19	YES – 07/01/19
Wisconsin	Gross sales over \$100,000 or 200 sales Gross sales over \$100,000	10/01/18 02/20/21	YES – 01/01/20
Wyoming	Gross sales over \$100,000 or 200 sales	02/01/19	YES – 07/01/19

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