

**A motion by Minnesota to amend Appendix E to adopt Disclosed Practice 8.1.o.**

**APPENDIX E**

**LIBRARY OF TAX ADMINISTRATION PRACTICES**

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**States that have never had a transactional economic nexus threshold do not answer DP 8.1.o.**

**Disclosed Practice 8.1.o. - If your state has eliminated the transactional economic nexus threshold, what is the earliest date a remote seller who does not meet or exceed your monetary economic nexus threshold but had met the transactional economic nexus threshold in the measurement period may cancel their registration?**

**8.1.o.i. Has your state eliminated its transactional economic nexus threshold?**

If yes, indicate in the Comments column the effective date and go to DP 8.1.o.ii

If no, go to ~~8.2~~next DP.

**8.1.o.ii Can a remote seller that does not meet or exceed the monetary economic nexus threshold but had met the transactional economic nexus threshold in the measurement period prior to the elimination of the transactional threshold; ~~cancel its registration or request inactive status?~~**

\_\_\_\_\_ A. Cancel its registration?

\_\_\_\_\_ If yes, indicate in the Comments column what is the earliest date the remote seller may cancel its registration.

\_\_\_\_\_ B. Request inactive status?

\_\_\_\_\_ If yes, indicate in the Comments column what is the earliest date the remote seller may ~~cancel its registration or~~ request inactive status.

**Example:**

State has a monetary economic nexus threshold of meet or exceed gross sales of \$100,000 in current or prior calendar year or a transactional economic nexus threshold of meet or exceed 200 separate transactions in the current or previous calendar year. State eliminates the transactional economic nexus threshold effective 1/1/24.

Remote seller meets the transactional economic nexus threshold in ~~October~~ May 2023 but does not meet the monetary economic nexus threshold. What is the earliest date the remote seller can cancel their registration or request inactive status?

- January 1, 2024, or
- January 1, 2025

**Example:**

State has a monetary economic nexus threshold of meet or exceed gross sales of \$100,000 in current or prior calendar year or a transactional economic nexus threshold of meet or exceed 200 separate transactions in the current or previous calendar year. State eliminates the transactional economic nexus threshold effective 7/1/24.

Remote seller met the transactional economic nexus threshold in ~~October~~ May 2023 but does not meet the monetary economic nexus threshold. Seller met the transaction threshold by 7/1/24. What is the earliest date the remote seller can cancel their registration or request inactive status?

- July 1, 2024, or
- January 1, 2025
- January 1, 2026

**States that have never had a transactional economic nexus threshold do not answer DP 8.3.q.**

**Disclosed 8.3.q. If your state has eliminated the transactional economic nexus threshold, what is the earliest date a marketplace facilitator/provider who does not meet or exceed your monetary economic nexus threshold but had met the transactional economic nexus threshold in the measurement period may cancel their registration?**

**8.3.q.i. Has your state eliminated its transactional economic nexus threshold?**

If yes, indicate in the Comments column the effective date.

**8.3.q.ii. The State allows a marketplace facilitator/provider who does not meet or exceed the monetary economic nexus threshold but had met the transactional economic nexus threshold in the measurement period prior to its elimination, to cancel its registration or request inactive status in the same manner as a remote seller in Disclosed Practice 8.1.o.**

If different, please answer “no” and indicate difference in the Comment column.