

State	Effective Date of Remote Seller Collection Requirement	Threshold	Basis of Threshold	Does the State have Marketplace Provisions	Are Marketplace sales included in Seller's Threshold calculation	Link to State Statute if release is not out	State Remote Seller Information Release	GROSS REVENUES/RECEIPTS	GROSS SALES	RETAIL SALES	TAXABLE SALES	Invoice (INV) vs. Individual item (IND)
Alabama	10/1/2018	More than \$250,000 in annual retail sales	Retail sales based on previous calendar year	Y	Y		<a href="https://revenue.alabama.gov/2018/07/03/ador-announces-sales-and-use-tax-guidance-for-online-sellers/">https://revenue.alabama.gov/2018/07/03/ador-announces-sales-and-use-tax-guidance-for-online-sellers/</a>			X		
Alaska	N/A											
Arizona	10/1/2019	Annual gross retail sales or income from online sales into Arizona is more than \$200,000 in 2019, \$150,000 in 2020 and \$100,000 in 2021 and thereafter.	Previous or current calendar year	Y	N		<a href="https://azdor.gov/news-events-notice/news/ador-unveils-resources-new-remote-seller-and-marketplace-facilitator-tax">https://azdor.gov/news-events-notice/news/ador-unveils-resources-new-remote-seller-and-marketplace-facilitator-tax</a>			Y		
Arkansas	7/1/2019	Exceeding \$100,000 or 200 transactions	Aggregate sales in previous calendar year or current year	Y	Y		<a href="https://www.dfa.arkansas.gov/excise-tax/sales-and-use-tax/remote-sellers">https://www.dfa.arkansas.gov/excise-tax/sales-and-use-tax/remote-sellers</a>		X			
California	4/1/2019	The total combined sales exceeding \$500,000	Preceding or current calendar year	Y			<a href="http://cdtfa.ca.gov/industry/wayfair.htm">http://cdtfa.ca.gov/industry/wayfair.htm</a>		X			
Colorado	12/1/2018	Taxable sales of more than \$100,000 in prior or current calendar year	Previous or current calendar year	Y	Y		<a href="https://www.colorado.gov/pacific/tax/sales-tax-information-out-state-retailers">https://www.colorado.gov/pacific/tax/sales-tax-information-out-state-retailers</a>	X				
Connecticut	12/1/2018  7/1/2019	\$250,000 or more in gross receipts or 200 or more retail transactions  100,000 or more in gross receipts and 200 or more retail transactions	Gross receipts and retail sales for 12 month period ending September 30 immediately preceding	Y	Y		<a href="http://www.ct.gov/drs/lib/drs/publications/pubs/sn/2018/sn2018-5.pdf">http://www.ct.gov/drs/lib/drs/publications/pubs_sn/2018/sn2018-5.pdf</a>  <a href="https://portal.ct.gov/DRS/Legislative-Summaries/2019-Legislative-Updates/Regular-Session-State-Tax-Legislation-Overview">https://portal.ct.gov/DRS/Legislative-Summaries/2019-Legislative-Updates/Regular-Session-State-Tax-Legislation-Overview</a>	X				
Delaware	N/A											

District of Columbia	1/1/2019	Had in the previous calendar year or will have in the current calendar year, more than <b>\$100,000</b> of gross receipts from retail sales or <i>more than 200</i> separate retail sales		Y								
Florida				Y								

Georgia	1/1/2019	Gross revenue exceeding \$250,000 or 200 or more retail sale transactions** Beginning 1/1/2020 Gross revenue exceeding \$100,000 or 200 or more retail	Gross revenue and retail sales for previous or current calendar year	N			<a href="https://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/LATP/Policy%20Bulletin/PB_S_UT-2019-02_Remote_Sellers.pdf">https://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/LATP/Policy%20Bulletin/PB_S_UT-2019-02_Remote_Sellers.pdf</a>			X		INV
Hawaii	7/1/2018	\$100,000 or more in gross income or 200 or more transactions	Gross income or gross proceeds in the current or preceding calendar year	Y	Y		<a href="http://files.hawaii.gov/tax/news/announce/ann18-10_amended.pdf">http://files.hawaii.gov/tax/news/announce/ann18-10_amended.pdf</a>	X				
Idaho	6/1/2019	Sales that exceed \$100,000	Previous or current calendar year	Y	6/1/2019		<a href="https://tax.idaho.gov/i-1171.cfm">https://tax.idaho.gov/i-1171.cfm</a>					
Illinois	10/1/2018	Sales of at least \$100,000 or 200 individual transactions		Y	Y		<a href="http://www.revenue.state.il.us/Publications/Bulletins/2019/FY-2019-05.pdf">http://www.revenue.state.il.us/Publications/Bulletins/2019/FY-2019-05.pdf</a>					
Indiana	10/1/2018	Gross revenue exceeding \$100,000 or 200 or more separate transactions	Previous calendar year or current calendar year	Y	7/1/2019	Y	<a href="https://www.in.gov/dor/6367.htm">https://www.in.gov/dor/6367.htm</a>		X			
Iowa	1/1/2019	\$100,000 or more in sales or 200 or more separate transactions (7/1/2019)		Y	Y	Y	<a href="https://tax.iowa.gov/remote-sellers">https://tax.iowa.gov/remote-sellers</a>		X			
Kansas	10/1/2019	Remote sellers with no physical presence in Kansas are required to collect and remit the applicable sales or use tax on sales delivered into Kansas, as provided under the constitution and laws of the United States.		Y		<a href="#">KSA 79-3702(h)</a>	<a href="http://rvpolicy.kdor.ks.gov/Pilots/Ntrntpil/PI/Lv1x0.NSF/23d6cf461dc0d3f58625656e005c41cd/3efc24b7e1830ad286258449003b3028?OpenDocument">http://rvpolicy.kdor.ks.gov/Pilots/Ntrntpil/PI/Lv1x0.NSF/23d6cf461dc0d3f58625656e005c41cd/3efc24b7e1830ad286258449003b3028?OpenDocument</a>					
Kentucky	10/1/2018	\$100,000 or more in gross receipts or 200 or more transactions into the state	Gross receipts based on previous or current calendar year sales	Y	7/1/2019	Y	<a href="https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=49175">https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=49175</a>	<a href="https://taxanswers.ky.gov/Sales-and-Excise-Taxes/Pages/default.aspx">https://taxanswers.ky.gov/Sales-and-Excise-Taxes/Pages/default.aspx</a>		X		

Louisiana	1/1/2019	Sales of at least \$100,000 or 200 individual transactions		Y	Y		<a href="http://revenue.louisiana.gov/NewsAndPublications/NewsReleaseDetails/11466">http://revenue.louisiana.gov/NewsAndPublications/NewsReleaseDetails/11466</a>		
Maine	7/1/2018	Exceeding \$100,000 in gross revenues or 200 separate transactions	Gross revenues based on current or previous calendar year	Y	Y		<a href="https://www.maine.gov/revenue/publications/alerts/2018/ta_aug2018_vol28_iss6.html">https://www.maine.gov/revenue/publications/alerts/2018/ta_aug2018_vol28_iss6.html</a>	X	
Maryland	10/1/2018	Gross revenues exceeds \$100,000 or 200 or more separate transactions	Previous or current calendar year	Y			<a href="http://taxes.marylandtaxes.gov/Business_Taxes/Business_Tax_Types/Sales_and_Use_Tax/Tax_Information/Tax_Regulations/Sales-and-Use-Tax-Alert-Regarding-South-Dakota-v-Wayfair.pdf">http://taxes.marylandtaxes.gov/Business_Taxes/Business_Tax_Types/Sales_and_Use_Tax/Tax_Information/Tax_Regulations/Sales-and-Use-Tax-Alert-Regarding-South-Dakota-v-Wayfair.pdf</a>		
Massachusetts	1/1/2018	Exceeding \$500,000 in Massachusetts sales and 100 or more transactions	Internet sales delivered into Massachusetts in the preceding calendar year	Y	Y		<a href="https://www.mass.gov/news/us-supreme-court-releases-decision-on-wayfair-online-sales-tax-case-regulation-830-cmr-64h17">https://www.mass.gov/news/us-supreme-court-releases-decision-on-wayfair-online-sales-tax-case-regulation-830-cmr-64h17</a>		
Michigan	10/1/2018	Exceeds \$100,000 or more in sales or has 200 or more transactions into the state	Gross sales in previous calendar year	N	Y		<a href="https://www.michigan.gov/documents/treasury/RAB_208-16_629240_7.pdf">https://www.michigan.gov/documents/treasury/RAB_208-16_629240_7.pdf</a>	X	
Minnesota	10/1/2018  10/1/2019	100 or more retail sales shipped into Minnesota or 10 or more retail sales shipped into Minnesota that total more than \$100,000  Starting October 1, 2019, retail sales of more than \$100,000 or 200 or more separate retail transactions in any 12 consecutive months.	12 consecutive months	Y	Y		<a href="https://www.revenue.state.mn.us/businesses/sut/Pages/Remote-Sellers.aspx">https://www.revenue.state.mn.us/businesses/sut/Pages/Remote-Sellers.aspx</a>	X	
Mississippi	9/1/2018	Greater than \$250,000 in sales	Prior 12-month period		Y		<a href="http://www.dor.ms.gov/Press%20Releases/Wayfair%20NEW.pdf">http://www.dor.ms.gov/Press%20Releases/Wayfair%20NEW.pdf</a>		
Missouri				Y					
Montana	N/A						<a href="https://mtrevenue.gov/taxes/general-sales-tax/#wayfair">https://mtrevenue.gov/taxes/general-sales-tax/#wayfair</a>		

Nebraska	1/1/2019**Remote sellers who are otherwise engaged in business in Nebraska that were at or above the threshold were required to collect and remit as of January 1, 2019. All remote sellers at or above the threshold became required to collect and remit on April 1, 2019.	More than \$100,000 in sales or more than 200 transactions	Annually	Y	Y		<a href="http://www.revenue.nebraska.gov/news_rel/remotesellers.html">http://www.revenue.nebraska.gov/news_rel/remotesellers.html</a>			X		INV
Nevada	10/1/2018	Greater than \$100,000 in gross revenues from retail sales of tangible personal property or 200 or more retail sales of tangible personal property	Gross revenues from the immediately preceding calendar year or the current calendar year. First day of the calendar month that begins at least 30 calendar days after the retailer meets the threshold.	Y	Y		<a href="https://tax.nv.gov/FAQs/Remote-Sellers/">https://tax.nv.gov/FAQs/Remote-Sellers/</a>			X		
New Hampshire	N/A											
New Jersey	01/11/2018	Gross revenue exceeds \$100,000 or 200 or more separate transactions	Current or prior calendar year	Y	Y		<a href="https://www.state.nj.us/treasury/taxation/remotesellers.shtml">https://www.state.nj.us/treasury/taxation/remotesellers.shtml</a>		X			
New Mexico	7/1/2019	Total taxable gross receipts sales, leases and licenses, of at least \$100,000.	Previous calendar year	Y								
New York	Prior to Quill but not enforced until June 21, 2018. Once the seller meets the threshold, it has 30 days to register and an additional 20 days before it is required to collect tax.	\$300,000 or 100 transactions	Immediately preceding 4 sales tax quarters.	Y	Y		<a href="https://www.tax.ny.gov/pdf/notices/n19-1.pdf">https://www.tax.ny.gov/pdf/notices/n19-1.pdf</a>					
North Carolina	11/1/18 or 60 days after a remote seller meets the threshold, whichever is later	Gross sales in excess of \$100,000 or 200 or more separate transactions	Previous or current calendar year	Y	Y	<a href="https://www.ncleg.gov/Sessions/2019/Bills/Senate/PDF/S56v4.pdf">https://www.ncleg.gov/Sessions/2019/Bills/Senate/PDF/S56v4.pdf</a>	<a href="https://www.ncdor.gov/documents/sales-and-use-tax-directive-18-6">https://www.ncdor.gov/documents/sales-and-use-tax-directive-18-6</a>		X			

North Dakota	10/1/18 or 60 days after threshold is met, whichever is later	Taxable sales shipped to North Dakota of \$100,000 or more or 200 or more separate transactions (1/1/2019)	Previous or current calendar year	Y 7/1/2019	Y		<a href="https://www.nd.gov/tax/remoteseller/">https://www.nd.gov/tax/remoteseller/</a>				X	
Ohio	8/1/2019	Gross receipts greater than \$100,000 or 200 or more transactions in the current or preceding calendar year.		Y	Y		<a href="https://www.tax.ohio.gov/Portals/0/communications/news_releases/W_ayfairstatement.pdf">https://www.tax.ohio.gov/Portals/0/communications/news_releases/W_ayfairstatement.pdf</a>					
Oklahoma	1/7/2018	\$10,000 in taxable sales	Previous 12 months	Y	Y	<a href="http://www.oscn.net/applications/oscn/DeliverDocument.asp?CiteID=481888">http://www.oscn.net/applications/oscn/DeliverDocument.asp?CiteID=481888</a>	<a href="https://www.ok.gov/tax/documents/News_Rls_0_83118.pdf">https://www.ok.gov/tax/documents/News_Rls_0_83118.pdf</a>				X	
	11/1/2019	\$100,000 in taxable sales	Previous or current calendar year				<a href="https://www.ok.gov/tax/Businesses/Streamlined_Sales_Tax/Oklahoma_Remote_Seller_Law.html">https://www.ok.gov/tax/Businesses/Streamlined_Sales_Tax/Oklahoma_Remote_Seller_Law.html</a>					
Oregon	N/A						<a href="https://www.oregon.gov/dor/pages/sales-tax.aspx">https://www.oregon.gov/dor/pages/sales-tax.aspx</a>					
Pennsylvania	3/1/2018	Taxable sales of \$10,000 or more in previous calendar year	Previous calendar year	Y	Y		<a href="http://www.revenue.pa.gov/GeneralTaxInformation/Tax%20Types%20and%20Information/SUT/MarketPlaceSales/Pages/Remote-Sellers.aspx">http://www.revenue.pa.gov/GeneralTaxInformation/Tax%20Types%20and%20Information/SUT/MarketPlaceSales/Pages/Remote-Sellers.aspx</a>				X	
	7/1/2019	More than \$100,000 in gross sales in the previous twelve months.										
Puerto Rico												
Rhode Island	8/17/2017 - 6/30/2019 for option to collect/remit or notice/report; 7/1/2019 collect/remit	Gross revenues of \$100,000 or more or 200 or more separate transactions	Previous calendar year	Y	Y	<a href="http://webserver.rilin.state.ri.us/Statutes/TITLE44/44-18.2/INDEX.HTM">http://webserver.rilin.state.ri.us/Statutes/TITLE44/44-18.2/INDEX.HTM</a>	<a href="http://www.tax.ri.gov/Non-collecting%20retailers/index.php">http://www.tax.ri.gov/Non-collecting%20retailers/index.php</a>			X		INV
South Carolina	11/1/2018	Gross revenue from sales exceeds \$100,000	Previous or current calendar year	Y								
South Dakota	11/1/2018	Gross sales exceeding \$100,000 or 200 or more separate transactions	Previous calendar year or current calendar year	Y - 3/1/2019	Y		<a href="https://dor.sd.gov/taxes/business_taxes/remoteseller.aspx">https://dor.sd.gov/taxes/business_taxes/remoteseller.aspx</a>			X		INV
Tennessee	10/1/2019	\$500,000 in sales	Previous 12 months		Y		<a href="https://www.tn.gov/content/dam/tn/revenue/documents/notices/sales/sales18-11.pdf">https://www.tn.gov/content/dam/tn/revenue/documents/notices/sales/sales18-11.pdf</a> <a href="https://www.tn.gov/attorneygeneral/news/2018/6/21/pr18-14.html">https://www.tn.gov/attorneygeneral/news/2018/6/21/pr18-14.html</a>					
Texas				Y	N		<a href="https://comptroller.texas.gov/taxes/sales/remotesellers.php">https://comptroller.texas.gov/taxes/sales/remotesellers.php</a>					

Utah	1/1/2019	Gross revenues of more than \$100,000 or more than 200 separate transactions	Previous calendar year or current calendar year	Y 10/1/2019	Y		<a href="https://tax.utah.gov/sales/remote-sellers">https://tax.utah.gov/sales/remote-sellers</a>		X			
Vermont	7/1/2018	Sales of at least \$100,000 or 200 individual transactions	Preceding 12 month period	Y	Y		<a href="http://tax.vermont.gov/business-and-corp/sales-and-use-tax/sales-and-use/wayfair">http://tax.vermont.gov/business-and-corp/sales-and-use-tax/sales-and-use/wayfair</a>					

Virginia	7/1/2019	More than \$100,000 in gross revenue or 200 or more transactions	Previous or current calendar year	Y 7/1/2019								
Washington	1. 1/1/2018 2. 1/1/2020	1. Gross retail sales of \$100,000 until 1/1/2020 2. \$100,000 of cumulative gross receipts in Washington with respect to Washington's retail sales tax and all business and occupation taxes 3. Effective March 14, 2019, sellers that have 200 or more transactions but do not exceed the \$100,000 retail sales are not required to collect and report sales tax to Washington.	Current or preceding year	Y	Y		<a href="https://dor.wa.gov/find-taxes-rates/retail-sales-tax/marketplace-fairness-leveling-playing-field/bill-implementation-timeline-substitute-senate-bill-ssb-5581">https://dor.wa.gov/find-taxes-rates/retail-sales-tax/marketplace-fairness-leveling-playing-field/bill-implementation-timeline-substitute-senate-bill-ssb-5581</a>			X		
West Virginia	1/1/2019	Delivers more than \$100,000 of goods or services into West Virginia or engages in 200 or more separate transactions for the delivery of goods and services into West Virginia, during calendar year 2018	Annually	Y 7/1/2019	Y		<a href="https://tax.wv.gov/Business/SalesAndUseTax/ECommerce/Pages/ECommerceAndWestVirginiaTax.aspx">https://tax.wv.gov/Business/SalesAndUseTax/ECommerce/Pages/ECommerceAndWestVirginiaTax.aspx</a>			X		
Wisconsin	10/1/2018	Gross sales exceed \$100,000 or 200 or more separate transactions in the previous or current year	Previous and current year is based on the remote seller's taxable year for federal income tax purposes.	Y	Y		<a href="https://www.revenue.wi.gov/Pages/Businesses/remote-sellers.aspx">https://www.revenue.wi.gov/Pages/Businesses/remote-sellers.aspx</a>			X		INV
Wyoming	2/1/2019	\$100,000 in sales or 200 sales transactions	Annually	Y 7/1/2019	Y		<a href="http://revenue.wyo.gov/">http://revenue.wyo.gov/</a>			X		