

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[1]	Retail sales based on previous calendar year	Y	Y		https://revenue.alabama.gov/2018/07/03/ador-announces-sales-and-use-tax-guidance-for-online-sellers/			X		
Alaska	N/A											
Arizona												
Arkansas	7/1/2019	Exceeding \$100,000 or 200 transactions	Aggregate sales in previous calendar year or current year	Y	Y		https://www.dfa.arkansas.gov/excise-tax/sales-and-use-tax/remote-sellers	X				
California	4/1/2019	The retailer's sales into California exceed \$100,000, or The retailer made sales into California in two hundred (200) or more separate transactions.	Gross receipts	Y			http://cdtfa.ca.gov/industry/wayfair.htm		X			
Colorado		Gross revenue from sales of TPP or services delivered into Colorado of more than \$100,000 in prior or current calendar year OR 200 or more separate transactions			Y		https://www.colorado.gov/pacific/sites/default/files/NewsRelease_Taxation_OutOfStateRetailers_9.11.18_2.pdf	X				
Connecticut	12/1/2018	\$250,000 or more in gross receipts or 200 or more retail transactions	Gross receipts and retail sales for 12 month period ending September 30 immediately preceding	Y	Y		http://www.ct.gov/drs/lib/drs/publications/pubs_sn/2018/sn2018-5.pdf	X				
Delaware	N/A											
District of Columbia												
Florida												
Georgia	1/1/2019	Gross revenue exceeding \$250,000 or 200 or more retail sale transactions	Gross revenue and retail sales for previous or current calendar year	Y	Y			X				
Hawaii	7/1/2018	\$100,000 or more in gross income[2] or 200 or more transactions	Gross income or gross proceeds in the current or preceding calendar year		Y		http://files.hawaii.gov/tax/news/announce/ann18-10_amended.pdf	X				

Idaho	7/1/2018	The out-of-state seller has an agreement with an Idaho retailer to refer potential buyers to the out-of-state seller for a commission, and the total sales to the Idaho buyers exceeded \$10,000 in the previous year		Y 6/1/2019								
Illinois	10/1/2018	Sales of at least \$100,000 or 200 individual transactions			Y		http://www.revenue.state.il.us/Publications/Bulletins/2019/FY-2019-05.pdf					
Indiana	10/1/2018	Gross revenue[3] exceeding \$100,000 or 200 or more separate transactions	Previous calendar year or current calendar year		Y		https://www.in.gov/dor/6367.htm	X				
Iowa	1/1/2019	\$100,000 or more in sales or 200 or more separate transactions		Y	Y		https://tax.iowa.gov/south-dakota-v-wayfair	X				
Kansas		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.				KSA 79-3702(h)						
Kentucky	10/1/2018	\$100,000 or more in gross receipts[4] or 200 or more transactions into the state	Gross receipts based on previous or current calendar year sales	Y 7/1/2019	Y		https://taxanswers.ky.gov/Sales-and-Excise-Taxes/Pages/default.aspx	X				
Louisiana	1/1/2019	Sales of at least \$100,000 or 200 individual transactions			Y		http://revenue.louisiana.gov/NewsAndPublications/NewsReleaseDetails/11466					
Maine	7/1/2018	Exceeding \$100,000 in gross revenues or 200 separate transactions	Gross revenues based on current or previous calendar year		Y		https://www.maine.gov/revenue/publications/alerts/2018/ta_aug2018_vol28_iss6.html	X				
Maryland							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					

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		https://www.mass.gov/news/us-supreme-court-releases-decision-on-wayfair-online-sales-tax-case-regulation-830-cmr-64h17					
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		Y		https://www.michigan.gov/documents/treasury/RAB_208-16_629240_7.pdf	X				
Minnesota	10/1/2018	100 or more retail sales shipped into Minnesota or 10 or more retail sales shipped into Minnesota that total more than \$100,000	12 consecutive months	Y	Y		http://www.revenue.state.mn.us/newsroom/Documents/20180725%20Wayfair%20Update.pdf http://www.revenue.state.mn.us/businesses/sut/Pages/Remote-Sellers.aspx http://www.revenue.state.mn.us/businesses/sut/Pages/Marketplace-Providers.aspx			X		
Mississippi	9/1/2018	Greater than \$250,000 in sales	Prior 12-month period		Y		http://www.dor.ms.gov/Press%20Releases/Wayfair%20NEW.pdf					
Missouri												
Montana	N/A						https://mtrevenue.gov/taxes/general-sales-tax/#wayfair					
Nebraska	1/1/2019	More than \$100,000 in sales or more than 200 transactions	Annually	Y 4/1/2019	Y		http://www.revenue.nebraska.gov/news_rel/jul_18/wayfair.pdf					
Nevada	TBD following the adoption of regulation	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		https://tax.nv.gov/FAQs/Remote-Sellers/	X				
New Hampshire	N/A											
New Jersey	10/1/2018	Gross revenue exceeds \$100,000 or 200 or more separate transactions	Current or prior calendar year		Y		https://www.state.nj.us/treasury/taxation/remotesellers.shtml	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 now	\$300,000 or 100 transactions		Y								
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		https://www.ncdor.gov/documents/sales-and-use-tax-directive-18-6	X				
North Dakota	10/1/18 or 60 days after threshold is met, whichever is later	Taxable sales[5] shipped of \$100,000 or more or 200 or more separate transactions (1/1/2019)	Previous or current calendar year	Y 7/1/2019	Y		https://www.nd.gov/tax/remoteseller/				X	
Ohio							https://www.tax.ohio.gov/Portals/0/communications/news_releases/Wayfairstatement.pdf					
Oklahoma	7/1/2018	\$10,000 in taxable sales during the previous 12 months		Y	Y		https://www.ok.gov/tax/documents/News_Rls_0_83118.pdf					
Oregon	N/A											
Pennsylvania	3/1/2018	Taxable sales of \$10,000 or more in previous calendar year	Previous calendar year	Y	Y		http://www.revenue.pa.gov/GeneralTaxInformation/Tax%20Types%20and%20Information/SUT/MarketPlaceSales/Pages/Remote-Sellers.aspx				X	
Puerto Rico												
Rhode Island	8/17/2017	Gross revenues of \$100,000 or more or 200 or more separate transactions		Y 7/1/2019	Y		http://www.tax.ri.gov/Non-collecting%20retailers/index.php	X				INV
South Carolina												
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		https://dor.sd.gov/taxes/business_taxes/remoteseller.aspx	X				INV
Tennessee		\$500,000 in sales			Y		https://www.tn.gov/content/dam/tn/revenue/documents/notices/sales/sales18-11.pdf https://www.tn.gov/attorneygeneral/news/2018/6/21/pr18-14.html					
Texas							https://comptroller.texas.gov/about/media-center/news/2018/180627-wayfair.php					

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		https://tax.utah.gov/sales/remote-sellers	X				
Vermont	7/1/2018	Sales of at least \$100,000 or 200 individual transactions	Preceding 12 month period		Y		http://tax.vermont.gov/business-and-corp/sales-and-use-tax/sales-and-use/wayfair					
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. 10/1/2018 2. 1/1/2018	1. Gross retail sales of \$100,000 2. 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. 3. Remote sellers with less than 200 transactions and annual retail sales between \$10,000 and \$100,000 are required to make an election to collect sales tax or do use tax notice and reporting starting January 1, 2018.	Current or preceding year	Y	N		https://dor.wa.gov/about/news-releases/2018/washington-begin-collecting-sales-tax-out-state-sellers https://dor.wa.gov/find-taxes-rates/retail-sales-tax/marketplace-fairness-leveling-playing-field			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		Y 7/1/2019								
Wisconsin	10/1/2018	More than \$100,000 in sales or 200 or more separate transactions	Annually		Y		https://www.revenue.wi.gov/Pages/Businesses/remote-sellers.aspx					
Wyoming	01/2/2019	\$100,000 in sales or 200 sales transactions	Annually	Y 7/1/2019	Y		https://sites.google.com/a/wyo.gov/wy-dor/Noticeofcollectionauthority.pdf?attredirects=0					

1. "Retail Sale" means any sale other than a sale for resale.
2. "Gross Income" means the gross receipts of a taxpayer derived from trade, business, commerce or sales and the value proceeding or accruing from the sale of tangible personal property or service, or both, and without any deduction for losses.
3. "Gross revenue" means the same as "gross income".
4. "Gross receipts" means the total amount of the sale, lease or rental price, of the retail sales of retailers, including any services that are a part of the sales, valued in money, whether received in money or otherwise, including all receipts, cash, credits and property of any kind or nature, and any amount for which credit is allowed by the seller to the purchaser
5. "Taxable sales" means all transactions that are or should be taxed. Transactions that are not taxed due to the provision of an exemption certificate or other documentation on the part of the purchaser are not included in "taxable