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	State	Effective Date of Marketplace Facilitator Law	Threshold	Basis of Threshold	Is the Marketplace facilitator required to collect and remit on behalf of all marketplace sellers?	Joint and several liability for marketplace seller and marketplace facilitator? Liability relief?	Are Marketplace facilitator sales included in Marketplace Seller's Threshold calculation?	Is a seller who only sells through a marketplace required to register and file a return if the marketplace is required to collect and remit?	Link to State Statute if release is not out	StateMarketplace Facilitator Information Release
1	Alabama									
2	Alaska	N/A								
3	Arizona	10/1/2019	100,000	Gross proceeds of sales or gross income from the business	Y		N	N		https://azdor.gov/transaction-privilege-tax/retail-sales-subject-tp/out-state-sellers
4	Arkansas									
5	California									
6	Colorado									
7	Connecticut	12/1/2018	\$250,000 during prior 12 month period							https://portal.ct.gov/-/media/DRS/Publications/OCG/OCG-8.pdf?la=en
8	Delaware	N/A								
9	District of Columbia									
10	Florida									
11	Georgia	N/A								
12	Hawaii									
13	Idaho									
14	Illinois									
15	Indiana	7/1/2019								
16	Iowa	7/1/2019	A marketplace facilitator that makes or facilitates Iowa sales on its own behalf or for one or more marketplace sellers equal to or exceeding one hundred thousand dollars for an immediately preceding calendar year or a current calendar year.	Gross sales	Y	https://www.legis.iowa.gov/docs/code/423.14A.pdf	Y	N	https://www.legis.iowa.gov/docs/code/423.14A.pdf	https://tax.iowa.gov/marketplace-facilitators
17	Kansas	N/A								
18	Kentucky	7/1/2019	Greater than \$100,000 in gross sales or 200 or more sales transactions into KY in the previous or current calendar year	Gross sales	Y	The marketplace facilitator is protected from class action lawsuits related to the overpayment of tax collected by the facilitator. The marketplace seller is relieved from liability on sales transactions a marketplace provider facilitates on its behalf if the marketplace provider is registered and collecting KY sales and use tax.	Y			
19	Louisiana									
20	Maine									
21	Maryland									
22	Maryland									
23	Massachusetts									
24	Michigan	N/A								

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25	Minnesota	10/1/2019	More than \$100,000 in retail sales or 200 retail transactions	Retail sales	Yes, presuming the marketplace facilitator exceeds the small seller exception, and there is no agreement between the parties that the marketplace seller registered to collect MN sales tax collects the sales tax.	Marketplace facilitator - Yes, if provider demonstrates error due to incorrect information from the retailer. Marketplace seller - No, unless relying on guidance provided by the Department.	Yes - all retail sales are included in the calculation	No if the marketplace seller does not have a physical presence in the state and the marketplace facilitator is required to collect the sales and use tax. Yes if the marketplace seller has physical presence in Minnesota	https://www.revisor.mn.gov/statutes/cite/297A.61#stat.297A.61.4	https://www.revenue.state.mn.us/update-marketplace-providers
26	Mississippi									
27	Missouri									
28	Montana	N/A								https://mtrevenue.gov/taxes/general-sales-tax/#wayfair
29	Nebraska	4/1/2019	Exceeds \$100,000 in sales or 200 or more separate transactions	Retail sales	Yes	Yes, both parties - Liability Relief NBR 77-2708(1)(f) and (e)	Yes	Yes		http://www.revenue.nebraska.gov/news_rel/remotesellers.html
30	Nevada	10/1/2019	\$100,000 in sales or 200 transactions	Retail sales	No. A marketplace facilitator is not required to collect and remit sales and use tax if: 1. they have entered into a written agreement whereby the marketplace seller agrees to assume responsibility for the collection and remittance of tax on sales made through the marketplace facilitator; and 2. the marketplace seller is registered with the Department of Revenue to collect sales and use taxes on retail sales made by the marketplace seller.	The marketplace facilitator is relieved of liability for not collecting the correct amount of tax only if they can show that the error was based on incorrect information from the seller, the facilitator is not affiliated with the seller and the error was an error other than an error in sourcing the retail sale. The facilitator can be relieved of liability for the reasons above if the error was made before January 1, 2021. For the years 2019 and 2020 the relief cannot exceed 5% of the total due for the calendar year on facilitated sales to Nevada customers.	Yes	No	https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill_6858_Text	
31	New Hampshire	N/A								
32	New Jersey	10/1/2018	N/A	N/A	A marketplace facilitator is required to collect and remit Sales Tax on sales made through any marketplace owned, operated, or controlled by a marketplace facilitator, even if the marketplace seller is registered with New Jersey for the collection and remittance of Sales Tax. However, a marketplace facilitator and marketplace seller are permitted to enter into an agreement with each other regarding the collection and remittance of Sales Tax.	If the marketplace facilitator demonstrates to the satisfaction of the Division that the marketplace facilitator has made a reasonable effort to obtain accurate information from the marketplace seller about a retail sale, and the failure to collect and pay the correct amount of tax was due to incorrect information provided to the marketplace facilitator by the marketplace seller, then the marketplace facilitator will be relieved of liability for the tax for that retail sale. When the marketplace facilitator is relieved from tax liability for this reason, the marketplace seller is liable for the tax.	Yes	A remote seller that is over the economic threshold, but sells solely through one or more marketplaces must register, but may request to be placed on a non-reporting basis for Sales Tax by completing Form C-6205-ST, since the marketplace facilitator is required to collect the tax on all marketplace transactions. A remote seller that is under the economic threshold is not required to register. A seller with physical presence in New Jersey that only sells through a marketplace must register, but may request	https://www.state.nj.us/treasury/taxation/sales/remoteseller.shtml https://www.state.nj.us/treasury/taxation/remotesellers.shtml https://www.state.nj.us/treasury/taxation/pdf/pubs/sales/tb83.pdf https://www.state.nj.us/treasury/taxation/remotesellersfaq.shtml	
33	New Mexico									
34	New York									
35	North Carolina	N/A								
36	North Dakota									

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37	Ohio	8/1/2019	At least \$100,000 or 200 transactions in the current calendar year or previous calendar year.	Gross receipts - taxable and nontaxable sales combined.	Y		Y - Marketplace sellers will include all of their sales on Line 1, "Gross sales", of the UST1 and then include the sales that were made on the marketplace, on which tax was collected by the facilitator, on Line 2, "Exempt sales" (in addition to true exempt sales), if any.	No. If all the marketplace seller's sales are exclusively made through a marketplace facilitator, there is no need for the seller to have an Ohio account to collect sales tax. The marketplace facilitator will collect and remit all tax on behalf of its sellers.	Ohio Revised Code Chapter 5741.01(T)	https://www.tax.ohio.gov/sales_and_use/MarketplaceFacilitators.aspx
38	Oklahoma	7/1/2018	\$10,000.00 during the immediately preceding twelve-calendar-month period	Taxable sales	Y	A marketplace facilitator or a referrer is relieved of liability if the marketplace facilitator or the referrer can show to the satisfaction of the Commission that the failure to collect the correct amount of tax was due to incorrect information given to the marketplace facilitator or the referrer by a marketplace seller or remote seller.	N	N If all the marketplace seller's sales are through and paid by the marketplace facilitator then no they are not required to register.	68 O.S. Section 1396	https://www.ok.gov/tax/documents/News_Rls_083118.pdf https://www.ok.gov/tax/documents/WAYFAIR%20DECISION%20AND%20HB%201019XX_083018.pdf https://www.ok.gov/tax/Businesses/Streamlined_Sales_Tax/Oklahoma_Remote_Seller_Law.html
39	Oregon	N/A								
40	Pennsylvania									
41	Puerto Rico									
42	Rhode Island									
43	South Carolina									
44	South Dakota	3/1/2019	A marketplace provider must collect and pay sales tax on all sales it facilitates into SD if the marketplace provider: 1. is a remote seller that exceeds \$100,000 in gross sales or 200 or more separate transactions into SD in the previous or current calendar year; or 2. Facilitates the sales of at least one marketplace seller that exceeds \$100,000 in gross sales or 200 or more separate transactions into SD in the previous or current calendar year; or 3. Facilitates the sales of two or more marketplace sellers that, when the sales are combined, exceeds \$100,000 in gross sales or 200 or more separate transactions into SD in the previous or current calendar year.	Gross sales	Y	Yes, both parties - Liability Relief SDCL 10-65-7	Y	Y	https://sdslegislature.gov/statutes/Codified_laws/DisplayStatute.aspx?Statute=10-65&Type=StatuteChapter	https://dor.sd.gov/Taxes/Business_Taxes/MarketplaceProvider.aspx
45	Tennessee	N/A								
46	Texas	10/1/2019	\$500,000	Total Texas sales	Yes	Yes	No	No if the marketplace seller does not have a physical presence in the state and the seller received and accepted in good faith a certification that the marketplace provider will collect the sales and use tax. Yes if the marketplace provider seller has physical presence in the state. However, a remote seller whose only	https://capitol.texas.gov/lookup/billsText.asp?bill=HB01525F.pdf	https://comptroller.texas.gov/taxes/sales/remotesellers.php
47	Utah									

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48	Vermont									
49	Virginia									
50	Washington	10/1/2018 1/1/2020 Pre-1/1/2020	\$100,000 in gross retail sales for retail sales tax collection \$100,000 in cumulative gross receipts for B&O tax \$285,000 receipts threshold (adjusted based on the consumer price index) as well as property and payroll thresholds for B&O purposes.	Gross retail sales for retail sales tax	Yes The definition of "marketplace facilitator" expressly excludes a person that provides travel agency services or operates a marketplace or that portion of a marketplace that enables consumers to purchase transient lodging accommodations in a hotel or other commercial transient lodging facility. This exclusion does not apply to a marketplace or that portion of a marketplace that facilitates the retail sale of transient lodging accommodations in homes, apartments, cabins, or other residential dwelling units.	Yes for both Facilitator and seller - Liability relief is allowed for a marketplace facilitator that provides (monthly) its marketplace sellers with gross sales information for all Washington sales made on behalf of the marketplace seller: 1. For calendar year 2018, liability relief cannot exceed 10% of total tax due, and for 2019, liability relief cannot exceed 5% of total tax due if: (i) The taxable retail sale was made through the marketplace facilitator's marketplace; (ii) The taxable retail sale was made solely as the agent of a marketplace seller, and the marketplace facilitator and marketplace seller are not affiliated persons; and (iii) The failure to collect sales tax was not due to an error in sourcing the sale under RCW 82.32.730. 2. If the facilitator fails to collect the correct amount of tax due to incorrect information given by an unaffiliated marketplace seller, the marketplace seller will be solely liability for the uncollected tax. There are no percentage limits on this liability relief. For the Marketplace Seller: RCW 82.08.0531(7). Liability relief is allowed for a marketplace seller when a marketplace facilitator's failure to collect the proper amount of tax is not due to incorrect information given by the marketplace seller to the facilitator: ☐ If the marketplace seller obtains documentation from the facilitator indicating that the facilitator is registered with the department and will collect the sales and use tax due, and ☐ For 2018 and 2019, the 5% or 10% liability relieved for the marketplace facilitator is also relieved for the marketplace seller.	Yes		https://dor.wa.gov/find-taxes-rates/retail-sales-tax/marketplace-fairness-leveling-playing-field	
51	West Virginia									
52	Wisconsin	1/1/2020 For sales made prior to January 1, 2020, both the marketplace and third-party seller may be liable on taxable sales.	N/A A marketplace provider that is a remote seller and has no activities in Wisconsin other than making sales is not required to register and collect sales or use tax if it qualifies for the small seller exception in sec. 77.51(13gm), Wis. Stats. In determining if the marketplace qualifies for the small seller exception, the annual gross sales amount and number of transactions include sales into Wisconsin made by the marketplace on its own behalf or on behalf of other sellers.	If a marketplace provider is a remote seller and has no activities in Wisconsin other than making sales, the economic nexus threshold is gross sales exceeding \$100,000 or 200 or more separate transactions in the previous or current year. The annual gross sales amount and number of transactions include sales into Wisconsin made by the marketplace provider on its own behalf or on behalf of other sellers.	Yes, unless the marketplace provider is granted a waiver by the department.	Yes - both Section 77.523(2), Wis. Stats., provides that only the marketplace provider may be audited and held liable for the tax on the sale. A marketplace seller shall not be subject to audit or held liable on marketplace provider transactions. Except relief is given to a marketplace provider (and the marketplace seller is liable) for the tax on the sale if the marketplace provider demonstrates to the satisfaction of the department that the error is due to insufficient or incorrect information given to the marketplace provider by the marketplace seller. This liability relief does not apply if the marketplace provider and the marketplace seller are related entities, as defined in sec. 71.01 (9am), Wis. Stats.	Yes	No	"Marketplace Providers" in Wisconsin Tax Bulletin #206.	
53	Wyoming									