

## MARKETPLACE FACILITATOR CHART

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?	Is a marketplace seller required to identify sales through the marketplace separately from direct sales on its return?	Is a marketplace facilitator required to identify sales made on behalf of marketplace sellers separately from its own direct sales on its return?	Does your state allow/require the marketplace facilitator to file a separate return for any third party sales it facilitates?	Is the marketplace facilitator required to provide certification that it will collect and remit tax on behalf of the marketplace seller?	Is a marketplace facilitator required to collect other consumer taxes and fees (estate tax, environmental fees)?	Who is responsible to obtain and maintain exemption certificates?	During an audit, which party is ultimately held liable for any underpayments of tax or eligible for refund of any tax overpayments?	Link to State Statute if release is not out	State Marketplace Facilitator Information Release
Alabama																
Alaska	N/A															<a href="https://revisor.alaska.gov/transactional-tax/retail-sales-subject-to/ota-sales-tax">https://revisor.alaska.gov/transactional-tax/retail-sales-subject-to/ota-sales-tax</a>
Arizona																
Arkansas	7/1/2019	Aggregate sales exceeding 200 transactions or \$100,000	Taxable sales	Yes	Marketplace facilitator	No	No  A seller that has physical presence may want to register in order to purchase merchandise for resale without payment of	No	No	Neither	No	No	Marketplace facilitator	Marketplace facilitator		<a href="https://www.dfa.arkansas.gov/sites/default/files/2019-03/retail-sales-tax">https://www.dfa.arkansas.gov/sites/default/files/2019-03/retail-sales-tax</a>
California																
Colorado																
Connecticut	12/1/2018	\$250,000 during prior 12 month period														<a href="https://portal.ct.gov/-/media/CTSD/Publications/OCG/OCCL-8.pdf?rev=1">https://portal.ct.gov/-/media/CTSD/Publications/OCG/OCCL-8.pdf?rev=1</a>
Delaware	N/A															
District of Columbia																
Florida																
Georgia	4/1/2020	Aggregate of \$100,000 or more in total revenues from sales in the prior or current calendar year														
Hawaii	1/1/2020	Gross income sourced to Hawaii of \$100,000 or more or 200 or more transactions with parties in Hawaii	Gross income	Yes												<a href="https://files.hawaii.gov/tax/taxpayers/tax-19-03.pdf">https://files.hawaii.gov/tax/taxpayers/tax-19-03.pdf</a>
Idaho																
Illinois																
Indiana	7/1/2019	\$100,000 gross revenue or 200 or more separate transactions in the current or preceding calendar year	Gross revenue	Y	Yes.  K 6-2.5-9-3.5	No	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 Indiana.	N	N	Allow  Such reporting must be requested manually using the Department's form 87-L	No  Sellers may request that a marketplace facilitator provide a ST-103 exemption certificate indicating facilitated sales.	Yes  Other taxes include food & beverage tax, county innkeeper's tax, and vehicle-sharing excise tax.	Marketplace facilitator	Refunds may only be obtained after a marketplace facilitator has refunded or credited tax back to the purchaser.	K 6-2.5-1-21.7, -21.9; K 6-2.5-10(c); K 6-2.5-4-40(c); K 6-2.5-4-18(c); K 6-2.5-8(j), -13(b); K 6-2.5-5-3, -44; K 6-2.5-6-13.5; K 6-2.5-9-3, -3.5.	Sales Tax Information Bulletin No. 89: Registration, Collection, and Remittance Requirements for Remote Sellers and Marketplace Facilitators, available on Indiana Department of Revenue website <a href="https://www.in.gov/dor/reference/tax/vol89.pdf">https://www.in.gov/dor/reference/tax/vol89.pdf</a>
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	<a href="https://www.legis.iowa.gov/docs/code/423.14A.pdf">https://www.legis.iowa.gov/docs/code/423.14A.pdf</a>	Y	N	Y	N	Allow	N	N	Marketplace facilitator	Marketplace seller	<a href="https://www.legis.iowa.gov/docs/code/423.14A.pdf">https://www.legis.iowa.gov/docs/code/423.14A.pdf</a>	<a href="https://tax.iowa.gov/marketplace-facilitators">https://tax.iowa.gov/marketplace-facilitators</a>
Kansas	N/A															
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	No if the marketplace facilitator is registered with KY and filing returns.	No. The marketplace seller is required to file a separate return for its facilitated sales.	No. The marketplace seller is required to file a separate return for its facilitated sales.	Require	No	No	Marketplace facilitator	Marketplace facilitator	The party reporting the sales on the return.  Provisions in KRS 139.450(5) protect Marketplace facilitators from class actions due to over collection of taxes in behalf of marketplace sellers.	
Louisiana																
Maine																
Maryland																
Massachusetts																
Michigan	1/1/2020	Gross receipts exceeding \$100,000 in the previous calendar year or 200 or more separate transactions in the previous calendar year.	Gross receipts	Generally yes.	Both.	Yes.	No	No	No	Neither	No	No	Marketplace facilitator	Marketplace facilitator	However, marketplace sellers are liable to the extent that the underpayment is a result of the marketplace seller providing the facilitator with incorrect or insufficient information.	<a href="https://www.michigan.gov/documents/How_Marketplace_and_remote_sellers_1186_4740_w_0141_014761_Tax.pdf">https://www.michigan.gov/documents/How_Marketplace_and_remote_sellers_1186_4740_w_0141_014761_Tax.pdf</a>

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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?	Is a marketplace seller required to identify sales through the marketplace separately from direct sales on its return?	Is a marketplace facilitator required to identify sales made on behalf of marketplace sellers separately from its own direct sales on its return?	Does your state allow/require the marketplace facilitator to file a separate return for any third party sales it facilitates?	Is the marketplace facilitator required to provide certification that it will collect and remit tax on behalf of the marketplace seller?	Is a marketplace facilitator required to collect other consumer taxes and fees (waste tire, environmental fees)?	Who is responsible to obtain and maintain exemption certificates?	During an audit, which party is ultimately held liable for any underpayments of tax or eligible for refund of any tax overpayments?	Link to State Statute if release is not out	State Marketplace Facilitator Information Release
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	No.  Seller would only include sales they collected the tax on.	No	Allow  Filing would be allowed. The Marketplace facilitator would need to set up an additional state account in order to separate the sales.	No  Marketplace facilitators with sellers already registered in MN may agree with the seller not to collect the sales tax on their behalf. Under Audit the marketplace would be required to provide the sellers MN/D. MN§297A.66 Subd. 2 (b)	Yes  MN views marketplace facilitators as the retailer requiring them to collect Prepaid Minnesota 931.1 and Telecommunications Access Minnesota Fees MN§ 403.161, and Liquor Gross Receipts Tax MN§ 295.75.	Both  The entity that collects the tax is responsible for maintaining the exemption certificate.	Presuming the marketplace has not entered into an agreement for a MN registered seller to collect. Liability relief is available to the facilitator if they can demonstrate the error is due to incorrect or insufficient information given to them by the	<a href="https://www.revenue.state.mn.gov/sites/default/files/2019-04/mn-44-64.pdf">https://www.revenue.state.mn.gov/sites/default/files/2019-04/mn-44-64.pdf</a>	<a href="https://www.revenue.state.mn.us/update-mg-facilitator-providers">https://www.revenue.state.mn.us/update-mg-facilitator-providers</a>
Mississippi																
Missouri																
Montana	N/A															<a href="https://mt-revenue.gov/taxpayers/general-codes_tsp/tspinfo/">https://mt-revenue.gov/taxpayers/general-codes_tsp/tspinfo/</a>
Nebraska	4/1/2019	Exceeds \$100,000 in sales or 200 or more separate transactions in prior or current calendar year provided the facilitator is not otherwise engaged in business in Nebraska	Retail sales/invoices	Yes	Yes, the marketplace seller and the marketplace facilitator have joint and several liability on sales in which any sales tax was not collected or remitted to the facilitator.  The marketplace facilitator is relieved of liability only to the extent that the facilitator can establish that the error was due to insufficient or incorrect information given to the multivendor marketplace platform by the seller and relied on by the facilitator, provided that the facilitator is not related to the seller. NARS 77-2708(1)(v)  The marketplace seller is relieved of its obligation to collect and remit sales taxes to Nebraska with regard to any sales taxes collected and remitted by the facilitator. The seller and facilitator have joint and several liability on any sales in which sales tax was not collected or remitted by the facilitator. NARS 77-2708(1)(v)	Yes.	Yes.  All remote sellers who exceed a filing threshold must file a Nebraska and Local Sales and Use Tax Return, Form 10. The seller can claim a credit for any sales taxes collected and remitted by the multivendor marketplace platform with respect to such seller.	Yes.  For those sellers that are reporting sales and tax on the Nebraska Sales Tax Return, Form 10, the marketplace seller reports total sales and deducts amounts related to sales by the facilitator. For sellers using the SST 508 the marketplace seller reports total sales and deducts amounts related to sales by the facilitator using part 2 of the SER.	No	Allow  Nebraska does require the marketplace facilitator to file the sales for any third party sales it facilitates, but does not require the marketplace facilitator to file a separate return to report the third party sales it facilitates.	No  Nebraska does not require the marketplace facilitator to collect and remit other taxes and fees on behalf of the marketplace seller.	Both the marketplace facilitator and the marketplace seller are liable for the sales tax for the sales associated with exemption certificates for exempt sales. Only the entity collecting and remitting on that sale is required to obtain and maintain the exemption certificates as long as both the marketplace facilitator and marketplace seller would have access to the exemption certificates if requested by the state.	Both the marketplace facilitator and the marketplace seller are liable for any underpayments of tax. If tax was overpaid that was never collected and should not have been collected then the entity that incorrectly overpaid the tax would be eligible for the refund. Only the purchaser is eligible for a refund if it is improperly collected.	Nebr. Rev. Stat. §§ 77-2701.13 and 77-2708, and LB 284 (2019)	<a href="https://tax.econline.nebraska.gov/nebrascan_econline_seller.html">https://tax.econline.nebraska.gov/nebrascan_econline_seller.html</a>	
Nevada	10/1/2019	\$100,000 in sales or 200 retail sales 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	No  The marketplace seller will report only its direct sales on its return.	No  The Nevada sales tax return does not have a separate line item to identify sales made on behalf of marketplace sellers.	Require  We will set up subaccounts with a location code under the Marketplace Facilitator to allow for a separate return to be filed.	No  A marketplace facilitator is required to collect and remit sales and use taxes on retail sales made or facilitated by the marketplace facilitator on its own behalf or for one or more marketplace sellers to customers in this State received \$100,000 or the marketplace facilitator makes or facilitates 200 or more separate retail sales transactions on his or her own behalf or for one or more marketplace sellers in this State pursuant to AB 445 section 5. An exception to this is if the marketplace facilitator and marketplace seller enter into a written agreement whereby the marketplace seller assumes responsibility for the collection and remittance of sales and use tax for retail sales made by the marketplace seller through the marketplace facilitator and the marketplace seller has obtained a seller's permit from the Department. At such time, the marketplace facilitator will provide the Department a copy of the agreement.	No  AB 445 requires that the marketplace facilitator only collect and remit sales and use tax on behalf of a marketplace seller.	Marketplace Facilitator  When the marketplace facilitator is making or facilitating sales on behalf of the marketplace seller, they are the retailer of the transaction and are responsible for obtaining and maintaining exemption certificates.	Marketplace Facilitator  An exception to this is in AB 445 section 5 subsection 1. The marketplace facilitator will not be found liable when the marketplace facilitator provides proof satisfactory to the Department that the marketplace facilitator has made a reasonable effort to obtain accurate information from the marketplace seller about the retail sale, and the failure to collect and remit the correct tax on the retail sale was due to incorrect information provided to the marketplace facilitator by the marketplace seller.	<a href="https://www.leg.state.nv.us/leg/2019/bills_400/0445/2019_bill_0445.html">https://www.leg.state.nv.us/leg/2019/bills_400/0445/2019_bill_0445.html</a>	
New Hampshire	N/A															
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 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 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.	Yes.  The marketplace seller does not report sales made through a marketplace on its return. The marketplace seller is required to maintain documentation in case of audit.	Yes.  The marketplace facilitator is required to file a separate return to report sales facilitated for marketplace sellers.	Require  We will set up subaccounts with a location code under the Marketplace Facilitator to allow for a separate return to be filed.	No  No	Marketplace Facilitator  N.J.S.A. 54-32B-3.6(d) states: 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 that 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 shall be relieved of liability of the tax for that retail sale... Where the marketplace facilitator is relieved under this subsection, the seller is liable for the tax.	-	<a href="https://www.state.nj.us/treasury/taxation/sales-tax-overview.html">https://www.state.nj.us/treasury/taxation/sales-tax-overview.html</a>  <a href="https://www.state.nj.us/treasury/taxation/sales-tax-overview.html">https://www.state.nj.us/treasury/taxation/sales-tax-overview.html</a>  <a href="https://www.state.nj.us/treasury/taxation/sales-tax-overview.html">https://www.state.nj.us/treasury/taxation/sales-tax-overview.html</a>  <a href="https://www.state.nj.us/treasury/taxation/sales-tax-overview.html">https://www.state.nj.us/treasury/taxation/sales-tax-overview.html</a>		
New Mexico																
New York																

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North Carolina	2/1/2020	Exceeds \$100,000 in gross sales or 200 or more separate transactions in prior or current calendar year sourced to North Carolina	Gross sales or separate transactions	Y	Marketplace facilitator	Yes	No	A marketplace seller who has a physical presence in North Carolina is required to register and remit use tax on tangible personal property purchased, leased or rented inside or outside this State for storage, use, or consumption in North Carolina pursuant to N.C. Gen. Stat. § 105-164.6. Use tax is also due on taxable services sourced to North Carolina and certain digital property purchased inside or outside this State for storage, use, or consumption in North Carolina.	No	Allow	No.	The marketplace facilitator is the retailer required to collect and remit tax on marketplace-facilitated sales.	If a marketplace facilitator meets the threshold, the marketplace facilitator is required to collect and remit motor vehicle lease and subscription tax, scrap tire disposal tax, white goods disposal tax, dry cleaning solvent tax, and the 1% service charge for prepaid wireless telecommunications service, as applicable.	Marketplace facilitator	Marketplace facilitator	<a href="#">Section Law 2019-246</a>	<a href="https://www.ncleg.gov/docview/106310313/Marketplace-Facilitator-Marketplace-Seller-FINAL_08AFT-01-29-2020.pdf">https://www.ncleg.gov/docview/106310313/Marketplace-Facilitator-Marketplace-Seller-FINAL_08AFT-01-29-2020.pdf</a>
North Dakota	10/1/2019	\$100,000 in sales in the current or prior year	Taxable sales	Y	Marketplace facilitator - A marketplace facilitator is not liable under this section for failure to collect and remit sales and use tax if the marketplace facilitator demonstrates to the satisfaction of the Department that: a. The marketplace facilitator has a system in place to require the seller to provide accurate information and has made a reasonable effort to obtain accurate information from the seller about a retail transaction; b. The failure to collect and remit the correct tax was due to reliance upon incorrect or insufficient information provided to the marketplace facilitator by the seller; if the marketplace facilitator is relieved of liability under this subsection, the seller and the purchaser are liable for any amount of uncollected, unpaid, or overremitted tax; and c. The marketplace facilitator and marketplace seller are affiliated; or d. (1) Either owns more than five percent of the other; or (2) Both are subject to the control of a common entity that owns more than five percent of each.  Marketplace seller - Marketplace sellers are relieved from the responsibility of collecting North Dakota sales tax when the marketplace facilitator certifies to the seller, they are collecting and remitting North Dakota sales tax on purchases made through the marketplace.	No	No if a marketplace seller who only sells through a marketplace facilitator does not have physical presence in the state.  A marketplace seller who only sells through a marketplace facilitator but has physical presence in the state is required to register.	No	No	Allow	Yes	Yes.	Marketplace facilitator	Marketplace facilitator	<a href="https://www.nd.gov/divisions/business-development/sales-tax/understanding-sales-tax-marketplace-facilitator">https://www.nd.gov/divisions/business-development/sales-tax/understanding-sales-tax-marketplace-facilitator</a>		
Ohio	5/1/2019	At least \$100,000 or 200 transactions in the current calendar year or previous calendar year.	Gross receipts - taxable and nontaxable sales combined.	Y	Marketplace facilitator	Yes	No	Marketplace sellers will include all their sales, including those facilitated by the facilitator, 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	Allow	No	No	Both	Both	Ohio Revised Code Chapter 5741.01(1)	<a href="https://www.tax.ohio.gov/sites/gfxs/themes/ohio_tax_theme/assets">https://www.tax.ohio.gov/sites/gfxs/themes/ohio_tax_theme/assets</a>	
Oklahoma	7/1/2018	\$10,000.00 during the immediately preceding twelve calendar month period	Taxable sales	Y	A marketplace facilitator or a referor is relieved of liability if the marketplace facilitator or the referor 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 referor by a marketplace seller or remote seller.	N	A marketplace seller who only sells through a marketplace facilitator but has physical presence in the state is required to register.	No	N	Allow	N	N	Marketplace facilitator	Marketplace facilitator	88 O.S. Section 1396	<a href="https://www.ok.gov/tax/documents/News_Rls_083118.pdf">https://www.ok.gov/tax/documents/News_Rls_083118.pdf</a>  <a href="https://www.ok.gov/tax/documents/WAYFAIRN200CISOWN20A-ND20Z08HN201019XN_083018.pdf">https://www.ok.gov/tax/documents/WAYFAIRN200CISOWN20A-ND20Z08HN201019XN_083018.pdf</a>  <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																
Pennsylvania																	
Puerto Rico																	
Rhode Island																	
South Carolina																	
South Dakota	5/1/2019	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	N	N	Allow	N	N	Marketplace Facilitator	Marketplace Facilitator	<a href="https://legislatore.gov/sta/Enrolled_Collected_Law/Display/Statute.aspx?Statute=10-65&amp;Type=StatuteChapter">https://legislatore.gov/sta/Enrolled_Collected_Law/Display/Statute.aspx?Statute=10-65&amp;Type=StatuteChapter</a>	<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>	

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Tennessee	N/A															
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 physical presence is having inventory in a marketplace facilitator's fulfillment center is not required to register and file a return.	No	No						<a href="https://comptroller.texas.gov/taxes/remote-sellers.php">https://comptroller.texas.gov/taxes/remote-sellers.php</a>	<a href="https://comptroller.texas.gov/taxes/taxes/remote-sellers.php">https://comptroller.texas.gov/taxes/taxes/remote-sellers.php</a>
Utah	10/1/2019	Sales that exceed \$100,000 or 200 or more separate transactions in the previous calendar year or the current calendar quarter	Gross sales of tangible personal property, PTE or services	Yes	Yes, Yes	No	A marketplace seller who only sells through a marketplace facilitator and does not have physical presence is not required to register.  A marketplace seller who only sells through a marketplace facilitator but has physical presence in the state is required to register and file a return.	No	No	Allow	No	Yes	Marketplace Facilitator	Marketplace Facilitator		
Vermont	6/1/2019	At least \$100,000 in sales or at least 200 transactions in previous 12 months	Gross sales	Yes	Yes - both	Yes	No	No	No	Allow	Yes	No	Marketplace Facilitator	Marketplace Facilitator		<a href="https://tax.vermont.gov/business-and-consumers/sales-and-use-tax/remote-sellers">https://tax.vermont.gov/business-and-consumers/sales-and-use-tax/remote-sellers</a>
Virginia																
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	Yes	Yes	Yes	Yes	Yes	Require	No	Yes	Marketplace Facilitator	Marketplace Facilitator		<a href="http://tax.wa.gov/DCR/remote-sellers">http://tax.wa.gov/DCR/remote-sellers</a>
West Virginia	7/1/2019	\$100,000 in sales or 200 transactions in preceding calendar year	Gross sales	Yes	Yes, Yes	Yes	A marketplace seller who only sells through a marketplace facilitator and does not have physical presence in the state is required to register.  A marketplace seller who only sells through a marketplace facilitator but has physical presence in the state is required to register and file a return.	No	No	Allow	No	No	Marketplace Facilitator	Marketplace Facilitator	West Virginia State Code § 11-21A-4(b)(5)	<a href="https://tax.wv.gov/charter/remote-sellers">https://tax.wv.gov/charter/remote-sellers</a>
Wisconsin	1/1/2020	N/A	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 on its own behalf or on behalf of other sellers.	Yes, unless the marketplace provider is granted a waiver by the department.	Yes - both	No	The marketplace provider reports its sales, and sales made on behalf of all of its marketplace sellers, on Line 1, "Total Sales," of its sales tax return.	No	No	Neither	Yes	Marketplace Facilitator	Marketplace Facilitator		"Marketplace Providers" in Wisconsin Tax Bulletin #206.	

### MARKETPLACE FACILITATOR CHART

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?	Is a marketplace seller required to identify sales through the marketplace separately from direct sales on its return?	Is a marketplace facilitator required to identify sales made on behalf of marketplace sellers separately from its own direct sales on its return?	Does your state allow/require the marketplace facilitator to file a separate return for any third party sales it facilitates?	Is the marketplace facilitator required to provide certification that it will collect and remit tax on behalf of the marketplace seller?	Is a marketplace facilitator required to collect other consumer taxes and fees (waste tire, environmental fees)?	Who is responsible to obtain and maintain exemption certificates?	During an audit, which party is ultimately held liable for any underpayments of tax or eligible for refund of any tax overpayments?	Link to State Statute if release is not out	State Marketplace Facilitator Information Release
Wyoming	7/1/2019	\$100,000 in gross sales in Wyoming or 200 individual transactions for delivery into Wyoming during the current or previous calendar year.	Gross sales into Wyoming in individual transactions for delivery into Wyoming	Yes	Liability relief for the marketplace facilitator only	No	No	No	No	Allow	No	No	Marketplace facilitator	Marketplace facilitator		<a href="https://legis.wy.gov/laws/statutes/capstat.htm?_id=60-080&amp;_page=1&amp;sort=relevance&amp;dir=Wyo.dir%2F60-080.html#facilities.pdf%2F%2F%2F">https://legis.wy.gov/laws/statutes/capstat.htm?_id=60-080&amp;_page=1&amp;sort=relevance&amp;dir=Wyo.dir%2F60-080.html#facilities.pdf%2F%2F%2F</a>