

MARKETPLACE FACILITATOR STATE GUIDANCE

State	Marketplace facilitator compliance effective date	Marketplace facilitator threshold	Is the marketplace facilitator required to collect and remit tax?	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?
Arkansas https://www.dfa.arkansas.gov/excise-tax/sales-and-use-tax/remote-sellers	7/1/2019	Aggregate sales exceeding 200 transactions or \$100,000	Yes	No	Neither	No
Georgia	4/1/2020	Aggregate of \$100,000 or more in total revenues from sales in the prior or current calendar year				
Indiana www.in.gov/dor/6744.htm	7/1/2019	\$100,000 gross revenue or 200 or more separate transactions in the current or preceding calendar year	Yes	No Although not required to distinguish marketplace seller sales from direct sales on a marketplace facilitator's return, a marketplace facilitator must provide such information if the Department of Revenue's requests it.	Allow Such reporting must be requested manually using the Department's form BT-1.	No Sellers may request that a marketplace facilitator provide a ST-105 exemption certificate indicating facilitated sales.

MARKETPLACE FACILITATOR STATE GUIDANCE

State Marketplace facilitator information	Marketplace facilitator compliance effective date	Marketplace facilitator threshold	Is the marketplace facilitator required to collect and remit tax?	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?
				For a county innkeeper's tax, or food and beverage tax remitted through a marketplace facilitator, the report must include the name of each business and the amount of money collected from each business by a marketplace facilitator acting on behalf of the business.		
<p>Iowa</p> <p>https://tax.iowa.gov/marketplace-facilitators</p>	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	Yes	No	Allow	No

MARKETPLACE FACILITATOR STATE GUIDANCE

State	Marketplace facilitator compliance effective date	Marketplace facilitator threshold	Is the marketplace facilitator required to collect and remit tax?	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?
-------	---	-----------------------------------	---	---	---	--

		preceding calendar year or a current calendar year.				
Kansas						
Kentucky https://taxanswers.ky.gov/Sales-and-Excise-Taxes/Pages/Remote-Retailers-Marketplace-Providers-FAQs.aspx	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	Yes	No The marketplace seller is required to file a separate return for its facilitated sales.	Require	No
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.	Generally, yes. Facilitators are not required to collect and remit tax for use tax imposed on telecommunications services or if the facilitator facilitates a sale of hotel rooms/accommodations if the third-party	No	Neither	No

MARKETPLACE FACILITATOR STATE GUIDANCE

State	Marketplace facilitator compliance effective date	Marketplace facilitator threshold	Is the marketplace facilitator required to collect and remit tax?	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?
			selling the rooms/accommodations is itself registered for sales or use tax.			
Minnesota	10/1/2019	More than \$100,000 in retail sales or 200 retail transactions	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.	No		
Nebraska https://revenue.nebraska.gov/businesses/sales-and-use-tax/information-remote-sellers-and-	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	Yes	No	Allow Nebraska does require the marketplace facilitator to file sales for any third-party sales it facilitates, but	No

MARKETPLACE FACILITATOR STATE GUIDANCE

State	Marketplace facilitator compliance effective date	Marketplace facilitator threshold	Is the marketplace facilitator required to collect and remit tax?	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?
marketplace-facilitators		in business in Nebraska			does not require the marketplace facilitator to file a separate return to report the third party sales it facilitates.	
Nevada	10/1/2019	\$100,000 in sales or 200 transactions	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	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 tax 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 exceed \$100,000 or the

MARKETPLACE FACILITATOR STATE GUIDANCE

State Marketplace facilitator information	Marketplace facilitator compliance effective date	Marketplace facilitator threshold	Is the marketplace facilitator required to collect and remit tax?	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?
--	---	-----------------------------------	---	---	---	--

			<p>registered with the Department of Revenue to collect sales and use taxes on retail sales made by the marketplace seller.</p>			<p>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 to customers 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</p>
--	--	--	---	--	--	---

MARKETPLACE FACILITATOR STATE GUIDANCE

State Marketplace facilitator information	Marketplace facilitator compliance effective date	Marketplace facilitator threshold	Is the marketplace facilitator required to collect and remit tax?	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?
--	---	-----------------------------------	---	---	---	--

						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.
--	--	--	--	--	--	---

MARKETPLACE FACILITATOR STATE GUIDANCE

State	Marketplace facilitator compliance effective date	Marketplace facilitator threshold	Is the marketplace facilitator required to collect and remit tax?	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?
-------	---	-----------------------------------	---	---	---	--

<p>New Jersey</p> <p>https://www.state.nj.us/treasury/taxation/sales-tax-remote-seller.shtml</p>	10/1/2018	A marketplace facilitator is required to collect and remit Sales Tax on sales made through the 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.	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	<p>Yes.</p> <p>The marketplace facilitator is required to file a separate return to report sales facilitated for marketplace sellers.</p>	Require	No
---	-----------	---	--	---	---------	----

MARKETPLACE FACILITATOR STATE GUIDANCE

State	Marketplace facilitator compliance effective date	Marketplace facilitator threshold	Is the marketplace facilitator required to collect and remit tax?	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?
-------	---	-----------------------------------	---	---	---	--

			remittance of Sales Tax.			
North Carolina https://www.ncdor.gov/taxes-forms/sales-and-use-tax/marketplace-facilitators-and-marketplace-sellers	2/1/2020	Exceeds \$100,000 in gross sales or 200 or more separate transactions in prior or current calendar year	Yes	No	Allow	No
North Dakota https://www.nd.gov/tax/user/businesses/for/mspublications/sales-use-tax/streamlined-sales--use/marketplace-facilitator	10/1/2019	\$100,000 in sales in the current or prior year	Yes	No	Allow North Dakota would allow the facilitator to file a separate report if the facilitator has a separate North Dakota sales tax account for the facilitated sales.	Yes
Ohio	8/1/2019	Gross sales greater than \$100,000 or	Yes	No	Allow	No

MARKETPLACE FACILITATOR STATE GUIDANCE

State Marketplace facilitator information	Marketplace facilitator compliance effective date	Marketplace facilitator threshold	Is the marketplace facilitator required to collect and remit tax?	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?
https://www.tax.ohio.gov/sales_and_use/MarketplaceFacilitators.aspx		200 transactions in the current calendar year or previous calendar year.		Ohio requests marketplace facilitator have two seller's use accounts: one for the remittance of tax the facilitator makes directly; and a second account, which should include a marketplace facilitator indicator, for remittances of tax on sales collected on behalf of the marketplace sellers.		

MARKETPLACE FACILITATOR STATE GUIDANCE

State	Marketplace facilitator compliance effective date	Marketplace facilitator threshold	Is the marketplace facilitator required to collect and remit tax?	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?
<p>Oklahoma</p> <p>https://www.ok.gov/tax/documents/News_RI_s_083118.pdf</p> <p>https://www.ok.gov/tax/documents/WAYFAIR%20DECISION%20AND%20HB%201019XX_083018.pdf</p> <p>https://www.ok.gov/tax/Businesses/Streamlined_Sales_Tax/Oklahoma_Remote_Seller_Law.html</p>	7/1/2018	\$10,000.00 during the immediately preceding twelve-calendar-month period	Yes	No	Allow	No
<p>Rhode Island</p>						
<p>South Dakota</p> <p>https://dor.sd.gov/Taxes/Business_Taxes/MarketplaceProvider.aspx</p>	3/1/2019	Greater than \$100,000 in gross sales, OR 200 or more separate transactions into SD in the previous or	Yes	No	Allow	No

MARKETPLACE FACILITATOR STATE GUIDANCE

State	Marketplace facilitator compliance effective date	Marketplace facilitator threshold	Is the marketplace facilitator required to collect and remit tax?	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?
-------	---	-----------------------------------	---	---	---	--

		current calendar year				
Tennessee						
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	Yes	No	Allow	No
Vermont https://tax.vermont.gov/business-and-corp/sales-and-use-tax/marketplace	6/1/2019	At least \$100,000 in sales or at least 200 transactions in previous 12 months	Yes	No	Allow	Yes
Washington https://dor.wa.gov/taxes-rates/retail-sales-tax/marketplace	10/1/2018 1/1/2020 Pre-1/1/2020	\$100,000 in gross retail sales for retail sales tax collection \$100,000 in	Yes The definition of “marketplace facilitator” expressly	Yes. Generally, marketplace facilitators report the taxes collected on behalf of third parties	Require Generally, marketplace facilitators report the taxes	No. A marketplace facilitator is not required to provide

MARKETPLACE FACILITATOR STATE GUIDANCE

State Marketplace facilitator information	Marketplace facilitator compliance effective date	Marketplace facilitator threshold	Is the marketplace facilitator required to collect and remit tax?	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?
--	---	-----------------------------------	---	---	---	--

fairness-leveling-playing-field		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.	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,	separately from its own sales under a separate tax reporting account or separate legal entity account. If the marketplace facilitator does not report facilitated sales on a separate return, the marketplace facilitator would report all retail sales on its own return, whether direct or facilitated, and may take a retailing B&O tax deduction for the sales made on behalf of marketplace sellers. The deduction identifies sales made on behalf of marketplace sellers.	collected on behalf of third parties separately from its own sales under a separate tax reporting account or separate legal entity account.	certification to the Department that it will collect and remit tax on behalf of marketplace sellers. However, a marketplace seller is generally relieved of responsibility to collect tax only if it obtains documentation from the marketplace facilitator indicating the facilitator is registered with the Department and will collect all applicable sales and use tax.
---	--	---	---	---	---	---

MARKETPLACE FACILITATOR STATE GUIDANCE

State	Marketplace facilitator compliance effective date	Marketplace facilitator threshold	Is the marketplace facilitator required to collect and remit tax?	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?
			cabins, or other residential dwelling units.			
West Virginia https://tax.wv.gov/Business/SalesAndUseTax/Ecommerce/Pages/ECommerceAndWestVirginiaTax.aspx	7/1/2019	\$100,000 in sales or 200 transactions in preceding calendar year	Yes	No	Allow	No
Wisconsin	1/1/2020	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.	Yes, unless the marketplace provider is granted a waiver by the department.	No A 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.	Neither	Yes A marketplace provider is required to notify the marketplace seller that it is collecting and remitting Wisconsin sales or use tax, as provided in sec. 77.523(2), Wis.

MARKETPLACE FACILITATOR STATE GUIDANCE

State Marketplace facilitator information	Marketplace facilitator compliance effective date	Marketplace facilitator threshold	Is the marketplace facilitator required to collect and remit tax?	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?
		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.				Stats. Wisconsin law does not prescribe a form or method required to provide such notification. However, the notification to the marketplace seller must indicate that the marketplace provider is collecting and remitting Wisconsin sales and use tax on all taxable sales in Wisconsin.
Wyoming https://0ebaeb71-a-84cef9ff-sites.googlegroups.com/a/wyo.gov/wy-	7/1/2019	\$100,000 in gross sales in Wyoming or 200 individual transactions for delivery into	Yes	No	Allow	No

MARKETPLACE FACILITATOR STATE GUIDANCE

State Marketplace facilitator information	Marketplace facilitator compliance effective date	Marketplace facilitator threshold	Is the marketplace facilitator required to collect and remit tax?	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?
dor/MarketplaceFacilitator.pdf?attachauth=ANoY7cqtRfHakSD8g8yDZH-Si1eoBlZCxeIgeO75Xe3XoIQHY4TUYaR1EI8NSTXx_oiRXbqbBblCrHDSpG2tslQ4nqidLxkAsqoV1JwN8hlaeremN0pQ4uEnkNX80vOdAGeJkgrtFgo7IDGR4zGhkJCu28_YC1uG0pqAZX0Ne2tCt0PpWUxHuOOHVefiOHE1TSJE6UDURU615i6fpIXGOsjc3X3EdwKpg%3D%3D&attredirects=0		Wyoming during the current or previous calendar year.				