Streamlined Sales Tax Governing Board, Inc.
100 Majestic Drive, Suite 400 ♦ Westby, WI 54667

2023 Taxability Matrix:
Tax Administration Practices

Tax Administration Practices					
Disclosed Practice 8 – Collection and Remittance Requirements Related to Remote Sellers, Marketplace Sellers, and Marketplace Facilitators/Providers from Appendix E of the SSUTA. NOTE: Additional explanatory information and examples can be found in Appendix E of the SSUTA. **Unless otherwise specified, Disclosed Practice 8 only applies to the states' sales and use tax laws, and not to other taxes or other regulatory registration requirements.** **(These tax administration practices address how a member state administers its sales and use tax economic nexus, remote seller, and marketplace facilitator/provider statutes. The United States Supreme Court (SCOTUS) ruled in South Dakota v. Wayfair on June 21, 2018, that states can require sellers to collect and remit sales or use tax on sales delivered to locations within their state even if the seller does not have a physical presence in the state.)** **Unless otherwise noted, States should answer every disclosed practice question/statement.**		**Does Your State Follow this Practice?**		**If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your State's Treatment. Add Additional Comments if Desired.**	
Reference Number	**Disclosed Practice 8.1.c. - How is the State's Remote Seller Monetary Economic Nexus Threshold Calculated? – Only one answer should be "yes".**	**Yes**	**No**	**Statute/Rule Cite**	**Comment**
	Best Practice: The State's Remote Seller monetary economic nexus threshold is based on Gross sales, gross revenue, or gross receipts from all sales.				
8.1.c.i. - GROSS	The State's Remote Seller monetary economic nexus threshold is based on GROSS sales, gross revenue or gross receipts from all sales.	☐	☐		
8.1.c.ii. - RETAIL	The State's Remote Seller monetary economic nexus threshold is based only on RETAIL sales (only excludes sales for resale).	☐	☐		
8.1.c.iii. - TAXABLE	The State's Remote Seller monetary economic nexus threshold is based only on TAXABLE sales (all sales that are taxable).	☐	☐		
8.1.c.iv. - OTHER	The State calculates the monetary economic nexus threshold based on something other than Gross, Retail or Taxable sales. Indicate in the Comment column what your state's monetary economic nexus threshold is based on.	☐	☐		
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	Disclosed Practice 8.1.n. – Is a remote seller that meets the economic nexus threshold in your state but does not have any taxable sales in your state required to register and file in your state?				
8.1.n.i	A remote seller that meets the economic nexus threshold in this state but does not have any taxable sales in this state is required to register and file as required in DP 8.1.j.				
8.1.n.ii	A remote seller that meets the economic nexus threshold in this state but does not have any taxable sales in this state is required to register on the first day of the first calendar month at least 60 days after meeting the threshold but is **not**				

	required to file. If the remote seller makes a single taxable sale after meeting the threshold, the remote seller is required to collect and remit tax on the first taxable sale without regard to the amount of tax due.				
8.1.n.iii	A remote seller that meets the economic nexus threshold in this state but does not have any taxable sales in this state is not required to register and file as required in DP 8.1.j. If the remote seller makes a single taxable sale after meeting the threshold, the remote seller is required to register, collect and remit tax on the first taxable sale without regard to the amount of tax due.				