

State Tax Chart Results

Wayfair Guidance as provided by all 50 States and DC

Has the state provided guidance to remote sellers in response to the Wayfair decision?

State	Post-Wayfair Guidance
AK	N/A
AL	Yes. The Alabama Department of Revenue announced that its existing economic nexus rule, originally effective in 2016, applies "prospectively for sales made on or after October 1, 2018." The Department also noted a law that takes effect in 2019 requiring large marketplace facilitators to comply with notice and reporting requirements or collect tax on sales made by or on behalf of third-party sellers.
AR	Yes. Effective July 1, 2019, Arkansas adopts an economic nexus standard which requires remote sellers and marketplace facilitators with aggregate taxable Arkansas sales exceeding \$100,000 (or 200 transactions) during the current or previous calendar year to collect and remit Arkansas sales tax.
AZ	No. The Arizona Department of Revenue has updated its nexus publication to emphasize the state's voluntary disclosure program. In a statement, the Department noted that it is "committed to the fair treatment of online retailers and bricks and mortar establishments and continues to review the U.S. Supreme Court's decision." The Department also indicated that the state's transaction privilege (sales) tax "remains unchanged." A timeline for anticipated guidance was not available.
CA	Yes. California imposes economic nexus beginning April 1, 2019. Effective April 1, 2019, California requires an out-of-state retailer to collect use tax, if during the preceding or current calendar year, the retailer has total combined sales of tangible personal property for delivery into California by the retailer and all persons related to the retailer that exceed \$500,000. Before California legislatively enacted the foregoing economic nexus threshold, it had administratively required, effective April 1, 2019, a retailer located outside of California to collect use tax if, during the preceding or current calendar year, the retailer's sales into California exceed \$100,000 or the retailer made sales into California in 200 or more separate transactions. The legislative economic threshold superseded the administrative economic threshold. Update: 05/01/2019 Economic nexus legislation enacted effective 04/01/2019
CO	Yes. Effective June 1, 2019, Colorado establishes economic nexus for out-of-state retailers if in the previous calendar year the retailer has made retail sales of tangible personal property, commodities, or services in Colorado

	<p>exceeding \$100,000; or (2) on and after the first day of the month after the 90th day after the retailer has made retail sales of tangible personal property, commodities, or services in Colorado in the current calendar year that exceed \$100,000.</p> <p>Update: 06/21/2019 Economic nexus legislation enacted effective 06/01/2019</p>
CT	<p>No. The Connecticut Department of Revenue Services has not issued a formal guidance document. Effective July 1, 2019, an out-of-state seller is a Connecticut retailer liable for tax, if the seller makes retail sales of tangible personal property or services from outside Connecticut to a destination within Connecticut and the seller has made, 200 or more retail sales and has gross receipts of at least \$100,000 (previously \$250,000) in the state during the 12-month period ended on September 30 immediately preceding the monthly or quarterly period with respect to which the seller's tax liability was determined.</p>
DC	<p>Yes. Effective 01/01/2019, the District of Columbia requires sellers without a physical presence in the District to collect and remit sales tax if they had, in the previous calendar year, or will have, in the current calendar year, more than \$100,000 of gross receipts from retail sales delivered into the District or more than 200 separate retail sales delivered in the District. Additionally, effective April 1, 2019, the District will require marketplace facilitators to collect and remit sales tax on sales made on their marketplaces.</p>
DE	N/A
FL	<p>No The Florida Department of Revenue indicated that it is "reviewing the ruling and its impact on Florida sales tax."</p>
GA	<p>Yes. Beginning January 1, 2019, Georgia legislation requires out-of-state retailers making sales outside Georgia for delivery into Georgia who, in the previous or current calendar year, either have over \$250,000 in gross revenue from retail sales of tangible personal property to be delivered electronically or physically to a location in Georgia, or have conducted 200 or more separate retail sales of tangible personal property to be delivered electronically or physically to a location in Georgia must either collect and remit tax on those sales, or comply with detailed notice and reporting requirements. Effective January 1, 2020, the threshold is reduced to \$100,000 in retail sales; the 200-transaction threshold is unchanged. Delivery retailers must collect tax on Internet sales if they meet the threshold and no longer have the option to comply with notice and reporting requirements instead of collecting and remitting the tax. A "delivery retailer" is a non-collecting retailer who satisfies the \$100,000 gross revenue or 200-transaction threshold in the previous or current calendar year. Before 2019, Georgia did not have an economic nexus provision. Prior to the implementation of legislation imposing a collection responsibility on certain out-of-state retailers, the Georgia Department of Revenue indicated that it was reviewing the Wayfair decision.</p>

HI	Yes. The Hawaii Department of Taxation issued an announcement amending and superseding its prior announcement and establishing that, "to avoid any constitutional concerns," its economic nexus provisions will apply only on and after July 1, 2018.
IA	Yes. The Iowa Department of Revenue issued guidance highlighting the law's compliance with considerations outlined in Wayfair (sales threshold, not retroactive, SSUTA member).
ID	Yes. As of June 1, 2019, new Idaho legislation affecting retailers and marketplace facilitators was enacted in response to the Wayfair decision. Prior to June 1, 2019, the Idaho State Tax Commission (STC) issued a statement that it was still studying the Wayfair decision. The STC also indicated that it was implementing the state's new referral agreement nexus law that went into effect on July 1, 2018.
IL	Yes. The Illinois Department of Revenue has issued a bulletin providing use tax guidance for remote sellers. Until October 1, 2018, only remote sellers that have a physical presence in Illinois must register to collect and remit tax on their sales to Illinois purchasers. For sales made to Illinois purchasers on or after October 1, 2018, remote sellers with no physical presence in Illinois that meet either of the following thresholds must register with the Department to begin collecting and remitting Illinois use tax: (1) the retailer's cumulative gross receipts from sales of tangible personal property to purchasers in Illinois are \$100,000 or more; or (2) the retailer enters into 200 or more separate transactions for the sale of tangible personal property to purchasers in Illinois. If a remote seller meets either of the thresholds through its selling activities for the period from September 1, 2017, through August 31, 2018, the remote seller must register with the Department to collect Illinois use tax beginning October 1, 2018. If a remote seller does not meet either of the thresholds requiring collection and remittance beginning October 1, the remote seller must determine, on a quarterly basis, whether it is obligated to begin collecting Illinois use tax. Thus, for each quarter ending on the last day of March, June, September, and December, the remote seller must examine its sales to Illinois purchasers for the immediately preceding 12-month period and, if the remote seller meets either threshold for the immediately preceding 12-month period, the remote seller must register to collect and remit use tax for a 1-year period.
IN	Yes. The Indiana Department of Revenue issued a statement that it will begin enforcing the state's economic nexus law on October 1, 2018, on a prospective basis.
KS	Yes. Kansas can, and does, require on-line and other remote sellers with no physical presence in Kansas to collect and remit the applicable sales or use tax on sales delivered into Kansas. Accordingly, a remote seller must register with Kansas and obtain a sales or use tax account number. This requirement will be enforced beginning October 1, 2019.

	<p>Update: 08/01/2019 Guidance issued by the Department of Revenue regarding remote sellers and collection requirements beginning October 1, 2019.</p>
KY	<p>Yes. Effective July 1, 2018, the nexus standards adopted by Kentucky are the same thresholds at issue in the Wayfair case: sales threshold of 200 transactions or gross receipts in excess of \$100,000 in the previous or current calendar years and SSUTA membership.</p>
LA	<p>Yes. The Louisiana Sales and Use Tax Commission for Remote Sellers issued guidance establishing its position that the state's economic nexus law meets the substantial nexus requirements of the Commerce Clause. The Commission acknowledged that Louisiana is not a member of SSUTA, but said it will implement procedures that meet Commerce Clause standards and do not unduly burden remote sellers. The state will not enforce the legislation for tax periods before January 1, 2019.</p>
MA	<p>Yes. The Massachusetts Department of Revenue issued a statement that its cookie and app nexus policy regulation (Mass. Rags. Code 830 CMR §64H.1.7) "continues to apply and is not impacted by the Supreme Court's decision." The Department is enforcing the regulation for all tax periods after its effective date of October 1, 2017 both prior to and subsequent to the Wayfair decision date. As of October 1, 2019, Mass. Rags. Code 830 CMR §64H.1.7 ceased to apply and has been replaced with Mass. Rags. Code 830 CMR §64H.1.9</p>
MD	<p>Yes. The Maryland General Assembly's Joint Committee on Administrative, Executive, and Legislative Review approved and the Maryland Comptroller's Office adopted emergency regulations (effective 10/01/2018) concerning sales and use tax collection requirements applicable to remote sellers. A person engages in the business of an out-of-state vendor if the person sells tangible personal property or taxable services for delivery in Maryland, if, during the previous calendar year or the current calendar year, the person satisfies either of the following criteria: (1) the person's gross revenue from the sale of tangible personal property or taxable services delivered in Maryland exceeds \$100,000; or (2) the person sold tangible personal property or taxable services for delivery into Maryland in 200 or more separate transactions. The Comptroller's Office has stated that it does not want a delayed response to the Wayfair decision to have a negative impact on Maryland's sales and use tax receipts and, therefore, the emergency regulations are adopted to begin the collection of sales tax from out-of-state sellers. Also, the Comptroller's Office issued alerts advising vendors who are already collecting and remitting sales tax to Maryland, either directly or through third parties, to continue collecting and remitting sales tax. If vendors have not been collecting and remitting Maryland sales tax, vendors are reminded that Maryland imposes sales tax collection requirements as broadly as is permitted under the U.S. Constitution. Therefore, vendors must review and analyze the Wayfair decision to identify as to how it affects them. Vendors who want to begin collecting and remitting now must</p>

	<p>register for and obtain a sales and use tax license by completing a Combined Registration Application. The Comptroller's Office will provide additional guidance as further developments occur in the Wayfair proceedings.</p>
ME	<p>Yes. Maine Revenue Services issued a statement that it will begin enforcing the requirement that a remote seller collect and remit Maine sales and use tax on sales into the state if the seller's gross revenue from the sales in the previous calendar year or current calendar year exceeds \$100,000, or the seller made at least 200 separate transactions in the previous calendar year or the current calendar year. This requirement will be enforced for sales occurring on or after July 1, 2018.</p>
MI	<p>Yes. Michigan requires remote sellers with sales exceeding \$100,000 to, or 200 or more transactions with, Michigan purchasers in the previous calendar year to collect and remit sales tax. The first payments were due on November 20, 2018. The Michigan Department of Treasury waived failure to file and deficiency penalties for returns and payments due prior to December 31, 2018, so long as the taxpayer incurring those penalties had nexus solely due to Michigan Revenue Administrative Bulletin No. 2018-16, 08/01/2018 and Wayfair ; interest was not waived.</p>
MN	<p>Yes. The Minnesota Department of Revenue has issued guidance indicating that, effective October 1, 2018, the Department relies on the broad language of the state's nexus law to assert economic nexus against remote sellers. Also effective October 1, 2018, the Department will enforce a law requiring marketplace providers to register and begin collecting sales tax on behalf of remote sellers using their marketplace, subject to certain exceptions.</p>
MO	<p>No. The Missouri Department of Revenue has not issued guidance related to the recent U.S. Supreme Court decision South Dakota v. Wayfair.</p>
MS	<p>Yes. The Mississippi Department of Revenue has issued sales and use tax guidance for online sellers. By regulation effective December 1, 2017, the Mississippi asserts "substantial economic presence" against sellers that lack physical presence nexus in Mississippi but are purposefully or systematically exploiting the Mississippi market, if their sales into the state exceed \$250,000 in the prior 12 months. The Department was not actively enforcing this rule prior to the Wayfair decision. However, the Department will now allow online sellers to begin collection of Mississippi use tax for sales made on or after September 1, 2018 when such sellers register to collect Mississippi tax by August 31, 2018. Remote sellers with annual Mississippi sales in excess of the \$250,000 small seller exception should register for a Mississippi Use Tax Account and begin collecting tax no later than September 1, 2018. The total measure of sales should include all sales into Mississippi, meaning wholesale sales and those that are taxable under Mississippi sales and use tax statutes, as well as any sales that are subject to a Mississippi statutory exemption.</p>
MT	<p>Yes. The Montana Department of Revenue has stated that the Wayfair</p>

	<p>decision does not affect Montanans purchasing goods or services online because Montana does not have a general sales tax. The Department also stated that Montana businesses selling online products to buyers in a state that requires online retailers to collect sales tax will need to collect and pay those sales taxes. The Department advises online retailers to seek competent legal advice on how to proceed with collecting and remitting sales tax for sales to other states.</p>
NC	<p>Yes. The North Carolina Department of Revenue issued guidance that it will apply the Supreme Court's ruling in the Wayfair decision on a prospective basis for remote sellers that do not have a physical presence in North Carolina if the remote sellers are not registered to collect and remit North Carolina sales and use tax. The Department requires all remote sellers having gross sales in excess of \$100,000 sourced to North Carolina or 200 or more separate transactions sourced to North Carolina in the previous or current calendar year ("Threshold") to register, collect, and remit sales and use tax to North Carolina, effective November 1, 2018 or 60 days after a remote seller meets the Threshold, whichever is later. Remote sellers may voluntarily begin collecting and remitting sales and use tax any time prior to November 1, 2018. Effective March 20, 2019, this economic nexus policy was codified into state law.</p>
ND	<p>No.</p>
NE	<p>Yes. The Nebraska Department of Revenue issued a statement informing remote sellers affected by the Wayfair decision that they must obtain a sales tax permit on or before January 1, 2019, and to begin collecting and remitting sales tax on sales made to in-state customers by that date. The Department stated it will not, however, assert economic nexus retroactively. The Department noted that "[d]epending on the final outcome of the Wayfair litigation-which remains pending in South Dakota-[it] may seek legislation in the 2019 legislative session." The Department has also added a "South Dakota v. Wayfair, Inc. Collection of Sales Tax by Remote Sellers" FAQs page to its website.</p>
NH	<p>N/A</p>
NJ	<p>Yes. Effective on and after November 1, 2018, a remote seller that makes taxable retail sales for delivery to a location in New Jersey must register, collect, and remit New Jersey sales tax if the remote seller meets either of the following criteria: (1) the remote seller's gross revenue from delivery of tangible personal property, specified digital products, or services into New Jersey during the current or prior calendar year, exceeds \$100,000; or (2) the remote seller sold tangible personal property, specified digital products, or services for delivery into New Jersey in 200 or more separate transactions during the current or prior calendar year.</p>
NM	<p>No. The New Mexico Taxation and Revenue Department issued a statement that "Our team of economists, attorneys, and tax experts are reviewing the</p>

	ruling to determine the potential implications for New Mexico."
NV	Yes. The Nevada Department of Taxation has issued a regulation establishing thresholds for when a remote seller is required to collect and remit sales tax. Under the thresholds, effective October 1, 2018, businesses will be required to register to collect and remit sales tax if the gross revenue of retail sales into Nevada in the prior or current year is greater than \$100,000 or the business conducts 200 or more retail sales into the state. The Department will assert economic nexus only prospectively.
NY	Yes. The Department has issued guidance stating that "certain existing provisions in the New York State Tax Law that define a sales tax vendor immediately became effective" after the U.S. Supreme Court's June 2018 decision in South Dakota v. Wayfair, which abandoned the physical presence requirement for imposing sales tax collection responsibilities on remote sellers. Sellers who lack a physical presence in the state and who, in the immediately preceding four sales quarters, have made more than \$500,000 (increased from \$300,000, effective as of June 21, 2018) in gross receipts from tangible personal property sales delivered into the state, and made more than 100 sales of tangible personal property that were delivered into the state, must register as a sales tax vendor and collect and remit the applicable state and local sales tax. The sales tax quarters in New York are: March 1 through May 31; June 1 through August 31; September 1 through November 30; and December 1 through February 28/29.
OH	Yes. The Ohio Department of Taxation has issued an alert to taxpayers advising them of the sales and use tax substantial nexus changes enacted by L. 2019, H166, effective on the 91st day after the bill is filed with the Secretary of State, unless otherwise stated. Effective August 1, 2019, an out-of-state retailer will have substantial nexus with Ohio if in the current or previous calendar year: (1) it has gross receipts exceeding \$100,000 from sales in Ohio, or (2) has 200 or more separate sales transactions in Ohio. The legislation modifies the activities sufficient to establish a presumption of substantial nexus with Ohio consistent with the U.S. Supreme Court's decision in South Dakota v. Wayfair.
OK	Yes. The Oklahoma Tax Commission issued a statement noting that Oklahoma law "offers out-of-state retailers the option of collecting and remitting sales tax in Oklahoma or providing the state with a list of its Oklahoma customers' names and sales totals." Notice and reporting policy have been enacted by law, for remote sellers, marketplace facilitators, and referrers, with an alternative collection election.
OR	N/A
PA	Yes. Effective for transactions occurring on or after July 1, 2019, Pennsylvania economic nexus applies to out-of-state sellers who had more than \$100,000 in taxable sales in Pennsylvania during the previous 12 months. However,

	<p>marketplace facilitators, and referrers with aggregate retail sales of tangible personal property in Pennsylvania of at least \$10,000 in the prior calendar year (but less than \$100,000 in the previous 12 months) will still be required to file an election, before March 1, 2018, to either to collect and remit sales tax or comply with detailed notice and reporting requirements.</p> <p>Update: 07/01/2019 Economic nexus legislation enacted effective July 1, 2019.</p>
RI	<p>Yes. As of July 1, 2019, new Rhode Island legislation affecting remote sellers, marketplace facilitators, and referrers was enacted in response to the Wayfair decision. Prior to July 1, 2019, the Rhode Island Division of Taxation issued statements that the obligations of non-collecting retailers (including remote sellers) under Rhode Island's 2017 law were not affected by Wayfair; and no collecting retailers had to comply with current law.</p>
SC	<p>Yes. The Department of Revenue has issued Revenue Ruling 18-14, 09/18/2018, which provides that a remote seller whose gross revenue from sales of tangible personal property, products transferred electronically, and services delivered into South Carolina exceeds \$100,000 in the previous calendar year or the current calendar year has economic nexus with South Carolina and is responsible for obtaining a retail license and remitting South Carolina sales and use tax beginning November 1, 2018.</p>
SD	<p>No. South Dakota legislation removed the imposition of an injunction against the collection of sales tax on remote sales. Sellers who meet the required thresholds must obtain a South Dakota sales tax license and pay applicable sales tax. Beginning November 1, 2018, the law allows South Dakota to enforce sales tax collections from remote sellers that have \$100,000 in sales or services for delivery into South Dakota in 200 or more separate transactions.</p>
TN	<p>Yes. Effective October 1, 2019, Tennessee will enforce its rule that requires out-of-state sellers to collect tax on sales by distribution of catalogs or other advertising materials in the state if those sellers have \$500,000 or more in sales during the previous 12 month period..</p>
TX	<p>Yes. The Texas Comptroller of Public Accounts adopted amendments to regulations that require remote sellers to obtain a permit and begin collecting use tax by October 1, 2019, if during the period July 1, 2018 through June 30, 2019, the remote seller's total Texas revenue during that period exceeds the safe harbor amount of \$500,000. After this initial 12 calendar month period, a remote seller must obtain a permit and begin collecting use tax no later than the first day of the fourth month after the month in which a remote seller exceeds the safe harbor amount. The comptroller has also posted website guidance to be updated periodically.</p>
UT	<p>Yes. Utah enacted legislation during a second special session (L. 2018, S2001), effective 01/01/2019, that is consistent with the thresholds for economic nexus set forth in Wayfair. The Commission noted that it has voluntary compliance agreements with many out-of-state companies lacking a</p>

	physical presence in Utah.
VA	Yes. Effective July 1, 2019, Virginia requires out-of-state retailers to register for the collection of sales and use tax if it receives more than \$100,000 in gross revenue from retail sales in Virginia in the previous or current calendar year, or engages in 200 or more separate retail sales transactions.
VT	Yes. The Vermont Department of Taxes indicated that the Supreme Court's decision allowed the state's contingent economic nexus law to take effect and that "out-of-state vendors are now required to register with the State of Vermont and collect and remit sales tax beginning July 1, 2018, if have made either made sales from outside Vermont to destinations within Vermont of at least \$100,000, or totaling at least 200 individual sales transactions, during any 12-month period preceding the monthly period.
WA	Yes. In addition to the notice and reporting or sales tax collection thresholds effective prior to the Wayfair decision, the Department of Revenue has announced that, pursuant to the decision in Wayfair, effective October 1, 2018 through December 31, 2019, remote businesses that make \$100,000 in retail sales to or 200 annual transactions with Washington consumers in the current or immediately preceding tax year are required to register with the Department of Revenue and to collect and remit sales and use tax. Effective January 1, 2020, remote sellers with substantial nexus under Wash. Rev. Code §82.04.067 (see 10,180) are required to collect and remit sales and use tax.
WI	Yes. The Wisconsin Department of Revenue announced that it will assert economic nexus beginning October 1, 2018, "consistent with existing Wisconsin statutes, which require all sellers to collect sales or use tax unless limited by federal law." The Department has enacted legislation and adopted an administrative rule establishing the economic nexus standards, which is consistent with collection thresholds set forth in Wayfair.
WV	Yes. Pursuant to Administrative Notice 2018-18, beginning January 1, 2019, any out-of-state vendor who as of July 1, 2018, is not required to collect and remit West Virginia state and municipal sales and use taxes, either because it does not have physical presence in West Virginia or it has not voluntarily agreed to collect and remit the tax, who either (i) delivers more than \$100,000 of goods or services into West Virginia or (ii) engages in 200 or more separate transactions for the delivery of goods and services into West Virginia, during calendar year 2018, will be required to collect and remit West Virginia state and municipal sales and use taxes on all sales made on and after January 1, 2019, that are delivered into West Virginia. This new collection requirement applies to out-of-state vendors that currently do not collect West Virginia state and municipal sales and use taxes but meet either the \$100,000 threshold or the 200 transactions threshold, during calendar year 2018. Vendor responsibility for collection and remittance of these taxes will be determined annually each year thereafter. This new collection requirement will be imposed for a given

	<p>calendar year based on the vendor's attainment of either of the stated thresholds in the immediately preceding calendar year. In connection with economic nexus rules set forth in Administrative Notice 2018-18, the West Virginia State Tax Department also has issued guidance that discusses those rules and asks and answers 21 questions about them.</p>
WY	<p>Yes. The Wyoming Department of Revenue issued guidance indicating it will begin requiring remote and on-line sellers, meeting the thresholds to license, and collect sales tax effective February 1, 2019. The thresholds are: gross revenue in the current or immediately preceding year from Wyoming sales of tangible personal property, admissions or services in excess of \$100,000 or sales of tangible personal property, admissions or services delivered into Wyoming in 200 or more separate transactions in the current or immediately preceding year.</p>

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