

# SALES TAX: REMOTE SELLERS

This chart summarizes the current sales/use tax economic nexus thresholds and administrative enforcement dates for remote sellers in each state. A remote seller is an out-of-state entity that does not have physical presence in a state but makes sales that are delivered into the state. States in gray either (i) do not impose sales/use tax, or (ii) have not publicly announced if or when they will enforce economic nexus.

State	Current			Initial Enforcement Date
	Sales	and/or	Transactions	
Alabama	\$250,000	-	-	10/1/2018
Alaska	No state sales tax - local sales tax is allowed			
Arizona	\$100,000	-	-	10/1/2019
Arkansas	\$100,000	or	200	7/1/2019
California	\$500,000	-	-	4/1/2019
Colorado	\$100,000	-	-	6/1/2019
Connecticut	\$100,000	and	200	12/1/2018
Delaware	No state sales tax			
District of Columbia	\$100,000	or	200	1/1/2019
Florida	\$100,000	-	-	7/1/2021
Georgia	\$100,000	or	200	1/1/2019
Hawaii	\$100,000	or	200	7/1/2018
Idaho	\$100,000	-	-	6/1/2019
Illinois	\$100,000	or	200	10/1/2018
Indiana	\$100,000	or	200	10/1/2018
Iowa	\$100,000	-	-	1/1/2019
Kansas	\$100,000	-	-	10/1/2019
Kentucky	\$100,000	or	200	10/1/2018
Louisiana	\$100,000	or	200	1/1/2019
Maine	\$100,000	or	200	7/1/2018
Maryland	\$100,000	or	200	10/1/2018
Massachusetts	\$100,000	-	-	10/1/2017
Michigan	\$100,000	or	200	10/1/2018
Minnesota	\$100,000	or	100	10/1/2018
Mississippi	\$250,000	-	-	9/1/2018
Missouri	\$100,000	-	-	1/1/2023
Montana	No state sales tax			

State	Current			Initial Enforcement Date
	Sales	and/or	Transactions	
Nebraska	\$100,000	or	200	1/1/2019
Nevada	\$100,000	or	200	11/1/2018
New Hampshire	No state sales tax			
New Jersey	\$100,000	or	200	11/1/2018
New Mexico	\$100,000	-	-	7/1/2019
New York	\$500,000	and	100	6/21/2018
North Carolina	\$100,000	or	200	11/1/2018
North Dakota	\$100,000	-	-	10/1/2018
Ohio	\$100,000	or	200	1/1/2018
Oklahoma	\$100,000	-	-	11/1/2019
Oregon	No state sales tax			
Pennsylvania	\$100,000	-	-	7/1/2019
Rhode Island	\$100,000	or	200	8/17/2017
South Carolina	\$100,000	-	-	11/1/2018
South Dakota	\$100,000	or	200	11/1/2018
Tennessee	\$100,000	-	-	10/1/2019
Texas	\$500,000	-	-	10/1/2019
Utah	\$100,000	or	200	1/1/2019
Vermont	\$100,000	or	200	7/1/2018
Virginia	\$100,000	or	200	7/1/2019
Washington	\$100,000	-	-	10/1/2018
West Virginia	\$100,000	or	200	1/1/2019
Wisconsin	\$100,000	or	200	10/1/2018
Wyoming	\$100,000	or	200	2/1/2019

The "enforcement date" is when states are starting to require remote sellers to administer sales/use taxes. It does not take into account any use tax notification/reporting requirements.

The "sales and/or transaction thresholds" listed above take into account certain enacted legislative changes, including those effective at a future date. Some states have revised their "sales and/or transaction" thresholds—oftentimes to strike the "transaction threshold" or to align the "sales threshold" amount with South Dakota's \$100,000 threshold. For example: Oklahoma originally had a \$10,000 sales threshold, but increased it to \$100,000 effective November 1, 2019. Arizona's sales threshold was initially set at \$200,000, but was phased down to \$100,000 over time. Tennessee's threshold has been reduced from \$500,000 to \$100,000, effective October 1, 2020.

This information is current as of June 30, 2021.

**Note:** In some states, the "sales threshold" is evaluated on a separate-company basis, while other states evaluate the threshold by including sales made by all affiliates. Marketplace facilitator laws also have bearing on whether the "sales threshold" is met in certain states. Consult with a BDO professional for more information.

