



Economic nexus reporting

This chart provides a general overview of each state's economic nexus position with respect to sales, income, franchise and gross receipts taxes. It is not intended to address all potential nexus-creating activities or specific taxpayer situations, such as the potential impact of Public Law 86-272. This information is also limited to states' economic nexus positions affecting taxpayers in all industries, and does not account for positions that affect only one industry type (such as financial institutions). Because nexus determinations are highly fact-dependent, you should work with your Wipfli tax professional to ensure this information is appropriately applied to your specific situation. The information contained in this chart is not a substitute for professional consultation. In addition, the law is subject to change and you should verify whether it is current.

Perspective changes everything.

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Economic nexus reporting requirements – sales tax

The states listed in the table below have either enacted sales tax economic nexus filing requirements or are in the process of adopting reporting requirements either legislatively or through administrative rule as of **May 1, 2022, with the most recent changes noted in blue**. Keep in mind that the sales threshold may be defined differently from state to state. The sales threshold may be a combination of both taxable and exempt sales or taxable sales only.

This information is subject to frequent changes with either new states coming aboard or clarification as to start date for sales tax reporting requirements. Consult with Wipfli to ensure you are reviewing the most current information.

Requirements								
State	Effective date	Effective date treatment	Sales threshold	Separate test for number of transactions?	Year	Definition of sales threshold (taxable sales or all sales)	Conducts certain activities	Additional details
Alabama	October 1, 2018	Prospective	Exceeds \$250,000	No transactions	Previous calendar year	\$250,000 includes exempt and taxables sales, but excludes wholesale sales		Marketplace providers required to collect sales tax effective January 1, 2019. Always confirm collection responsibility with provider. Under Alabama's Simplified Sellers Use Tax (SSUT) election, eligible remote sellers may elect to collect, report and remit a flat 8% sellers use tax on all sales made into Alabama, rather than using the combined state and local rate applicable in each specific taxing jurisdiction. https://revenue.alabama.gov/sales-use/simplified-sellers-use-tax-ssut/ On July 26, 2021, Alabama published a Notice entitled "Alabama Simplified Sellers Use Tax and Marketplace Facilitators Guidance." According to this notice, all qualified marketplace facilitators are required to apply for a SSUT account, no later than Oct. 1, 2021.
Alaska, various municipalities	Varies by jurisdiction (currently February 4, 2020 - August 1, 2020)	Prospective	Exceeds \$100,000	Yes, 200	Current or previous calendar year	All sales thresholds include exempt and taxable sales		Alaska does not have a state-level sales tax, but has many local taxing jurisdictions. On January 6, 2020, the Alaska Remote Seller Sales Tax Commission ("Commission") (https://arsstc.org/) passed its Uniform Code, which creates a framework for administering Alaska local sales taxes for both remote sellers and marketplace facilitators. The Commission has provided software that is used as a single access point for filing returns and remitting taxes: https://arsstc.munirevs.com/ As of August 1, 2020, 30 out of Alaska's 106 local taxing jurisdictions have approved the Uniform Code, allowing remote sellers and marketplace providers to remit their local sales taxes through the Commission's central access point. http://arsstc.org/wp-content/uploads/2020/02/ARSSTC-Notice.pdf On Oct. 4, 2021, H.B. 4005 was introduced in the Alaska Legislature to establish a statewide sales tax. Under the bill as introduced, the tax would apply at a 2% rate, would take effect on July 1, 2022, and would permit the state to enter into the Streamlined Sales and Use Tax Agreement. Unlike a predecessor version of this bill, H.B. 4005 would permit local governments to continue administering their own sales taxes.

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Arizona	October 1, 2019	Prospective	Tiered implementation: In 2019, exceeds \$200,000 In 2020, exceeds \$150,000 In 2021, exceeds \$100,000	No transactions	Current or previous calendar year	All sales thresholds include exempt and taxable sales		Remote sellers required to pay transactional privilege tax on sales in a tiered implementation over three years. For marketplace providers, sales threshold is \$100,000 (not tiered). Both remote sellers and marketplace facilitators eligible for some liability relief through 2021, if sellers make a tax error.
Arkansas	July 1, 2019	Prospective	Exceeds \$100,000	Yes, 200	Current or previous calendar year	Taxable sales		Marketplace providers required to collect sales tax effective July 1, 2019. Always confirm collection responsibility with provider. Per Arkansas DFA Opinion No. 20190501, threshold to collect and remit tax is based on taxable sales, but remote seller should retain suitable records to support exempt sales.
California	April 1, 2019 (state-level taxes); April 25, 2019 (district use taxes)	Retroactive to April 1, 2019	Exceeds \$500,000	Requirement eliminated	Current or previous calendar year	All sales of tangible personal property (TPP) for delivery in California are generally included. If such sales are exclusively made at wholesale, then no use tax registration is required, but if the combined retail and wholesale sales of TPP exceed the threshold, then registration is required.		Governor signed bill on April 25, 2019. New law applies to marketplace providers as well. As of April 25, 2019, remote sellers were required to collect district use tax if, during the period from January 1, 2019 through April 24, 2019, their total combined sales of tangible personal property for delivery in California (not just in the district) exceeded \$500,000. https://www.cdtfa.ca.gov/formspubs/684.pdf On September 30, 2021, California enacted A.B. 1402 , which revises the state's marketplace facilitator law by requiring marketplace facilitators with nexus in the state to collect not only the state's sales/use tax but also its tire fee, covered electronic waste recycling fee, lead-acid battery fee, and lumber products assessment fee (effective January 1, 2022).

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Colorado June 1, 2019 and forward	June 1, 2019	Prospective	\$100,000	Transaction threshold eliminated	Current or previous calendar year	Retail sales of tangible personal property, commodities, and/or services		<p>Effective June 1, 2019, remote sellers meeting the \$100,000 threshold are required to collect both the 2.9% state tax and any state-collected (“statutory”) local sales tax (does not apply to most self-collected, or “home rule,” local sales taxes). Sellers with physical presence in Colorado are required to collect 2.9% state tax, any “statutory” local sales tax, and any home rule local taxes for jurisdictions in which the sellers have a physical presence. Effective October 1, 2019, marketplace facilitators are subjected to the same requirements as remote sellers.</p> <p>Also effective June 1, 2019, Under H.B. 19-1240 Colorado began requiring destination sourcing for local sales tax purposes for most sellers, but it provided a temporary exception to this rule for marketplace sellers (those who sell products through a marketplace facilitator), as well as for small businesses who (1) have physical presence nexus in Colorado and (2) have less than \$100,000 in retail sales during the previous calendar year. Under H.B. 19-1240, however, this temporary exception from destination sourcing was set to expire 90 days after the Colorado Department of Revenue (“CO-DOR”) certified that a GIS system was available for retailers to comply with this destination sourcing requirement.</p> <p>On June 1, 2020, Colorado launched a sales tax filing portal called the Sales and Use Tax System (SUTS). This portal permitted taxpayers to remit not only state-level sales taxes, but also for local taxes in “statutory” local jurisdictions and in “home rule” local jurisdictions who have opted into the SUTS. The portal was also designed to integrate the GIS system whose certification was referred to by H.B. 19-1240.</p> <p>On April 1, 2021, the Colorado Department of Revenue (“CO-DOR”) published the certification required by H.B. 19-1240, announcing that the GIS system under SUTS was available online. Thus as of July 1, 2021 (90 days from April 1, 2021), all retailers will be required to use destination sourcing for purposes of Colorado’s “statutory” local sales taxes, as well as all “home rule” jurisdictions who have opted into the SUTS Participating Jurisdictions. CO-DOR has also provided a webpage of “home rule” jurisdictions who have opted into the SUTS.</p> <p>On June 15, 2021, Colorado enacted S.B. 21-282, thus extending the small business exception from local sales tax destination sourcing (otherwise set to expire on July 1, 2021) to February 1, 2022.</p>
Colorado December 1, 2018 - May 31, 2019	December 1, 2018	Prospective	\$100,000	Yes, 200	Current or previous calendar year	Retail sales of tangible personal property, commodities, and/or services		<p>Remote sellers are required to collect both 2.9% state tax and any local taxes administered by the state on transactions sourced to Colorado buyers by destination. In-state sellers and sellers with physical presence in Colorado are required to collect 2.9% state tax, any local taxes administered by the state and any self-collected local taxes for jurisdictions in which they have physical presence. In-state sellers are still required to charge tax using origin sourcing, and are required to collect local tax for non-state administered localities, if there is nexus there. Those remote sellers who elect not to collect and remit until June 1, 2019 are subject to notice and reporting requirements in lieu of collection, and are subject to substantial penalties for noncompliance.</p>

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Connecticut	July 1, 2019	Prospective	Exceeds \$100,000	No. Combined sales and 200 transaction test.	12-month period ending on September 30th immediately preceding the monthly or quarterly period for which a person's sales tax liability is determined	\$100,000 in gross receipts and 200 or more in retail sales transactions		Marketplace providers required to collect sales tax effective December 1, 2018. Always confirm collection responsibility with provider.
Connecticut	December 1, 2018 - June 30, 2019	Prospective	Exceeds \$250,000	No. Combined sales and 200 transaction test.	12-month period ending on September 30th immediately preceding the monthly or quarterly period for which a person's sales tax liability is determined	\$250,000 in gross receipts and 200 or more in retail sales transactions		Marketplace providers required to collect sales tax effective December 1, 2018. Always confirm collection responsibility with provider.
District of Columbia	January 1, 2019	Prospective	Exceeds \$100,000	Yes, 200	Current or previous calendar year	\$100,000 includes exempt and taxable sales		Marketplace providers required to collect sales tax effective April 1, 2019 on all sales. Always confirm collection responsibility with provider.
Florida	July 1, 2021	Prospective	Exceeds \$100,000	No	Previous calendar year	"Remote sales" (retail sales of taxable personal property) that are "taxable"		On April 19, 2021, Florida Gov. DeSantis signed into law S.B. 50 , which imposes a Florida state and local sales tax collection requirement upon remote sellers and marketplace providers who meet the applicable thresholds. On May 14, 2021, the Florida Department of Revenue issued Tax Information Publication (TIP) 21A01-03 with additional guidance.
Georgia	January 1, 2020	Prospective	Exceeds \$100,000	Yes, 200	Current or previous calendar year	Retail sales		Effective immediately, Georgia has repealed option for out-of-state sellers option to report sales to state and notify customers of tax obligations, in lieu of collection and remittance of tax. Policy Bulletin SUT-2019-02 provides the effective dates for transitioning from the old, \$250,000 threshold with the notice/reporting option to the new, \$100,000 threshold. https://dor.georgia.gov/sales-tax-bulletin-remote-sellers-sales-and-use-tax-obligations . Marketplace facilitators are required to collect tax on remote sales as of April 1, 2020.
Georgia	January 1, 2019 - December 31, 2019	Prospective	Exceeds \$250,000	Yes, 200	Current or previous calendar year	Retail sales		Effective immediately, Georgia has repealed option for out-of-state sellers option to report sales to state and notify customers of tax obligations, in lieu of collection and remittance of tax. Marketplace facilitators are required to collect tax on remote sales as of April 1, 2020.
Hawaii	July 1, 2018	Prospective	Exceeds \$100,000	Yes, 200	Current or previous calendar year	\$100,000 in gross sales		Marketplace facilitators are required to collect tax on remote sales as of January 1, 2020.

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Illinois	October 1, 2018	Prospective	Exceeds \$100,000	Yes, 200 (both taxable and exempt)	Previous four quarters	\$100,000 includes exempt and taxable sales, if seller has both. If seller has exempt sales only, \$100,000 threshold does not apply but may have nexus due to number of transactions.		<p>Note, to the extent ALL sales are exempt from sales tax, IDOR says no requirement to register and file returns. Marketplace facilitators are required to collect state-level tax on remote sales after January 1, 2020.</p> <p>On September 1, 2020, Illinois published a "Leveling the Playing Field for Illinois Retail Act" webpage with resources to help remote sellers and marketplace facilitators prepare for the January 1, 2021 implementation of destination sourcing for local taxes. These resources include state tax matrices, FAQs, registration examples and a "Leveling the Playing Field Retailer Flowchart". https://www2.illinois.gov/rev/research/taxinformation/sales/Pages/Level-the-Playing-Field.aspx</p> <p>Note that Illinois' January 1, 2021 implementation of destination sourcing affects only 1) sales made by a marketplace facilitator on behalf of any retailer, 2) sales made by a marketplace facilitator on behalf of itself, if not fulfilled from Illinois inventory and for which selling activities do not otherwise occur in Illinois, and 3) non-marketplace sales of a remote seller (a seller with no physical presence in Illinois) that has Wayfair nexus in Illinois. During February 2021, Illinois updated its Leveling the Playing Field webpage by adding new FAQs and updating its Illinois Tax Matrix.</p> <p>On August 27, 2021, Illinois enacted a law (S.B. 2066), which provides that, beginning Jan. 1, 2020 to Dec. 31, 2020, sales of TPP made by a marketplace seller through a marketplace for which Illinois' ROT is due, but for which Illinois UT has already been collected and remitted by the marketplace facilitator, are exempt from the ROT. This eliminated the previous potential that Illinois sales made through a marketplace during that time could have been taxed twice.</p> <p>On July 29, 2021, Illinois published General Information Letter ST-21-0027, which explained how the state's economic nexus laws apply to drop shipments.</p> <p>In October 2021, Illinois issued the following guidance: 1) Informational Bulletin FY 2022-04 (ROT guidance for remote retailers and marketplace facilitators), and 2) Informational Bulletin FY 2022-05 (taxation of sales by auctioneers and internet auction listing services to Illinois purchasers).</p>

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Illinois – Three bills change significantly the reporting and collection obligations of, and options available to, remote sellers.

First bill (S.B. 689, P.A. 101-0009):

- Requires marketplace providers to collect and remit taxes on behalf of retailers who use those platforms, with effective date of January 1, 2020.
- Absolves remote sellers of any liability related to mistakes made by marketplace providers who are collecting and remitting the tax on behalf of the remote sellers.

Second bill (S.B. 690, P.A. 101-0031):

- Permits certified service providers (CSPs) to complete tax collection, reporting and remittance functions for out-of-state retailers at no cost to those out-of-state retailers, with effective date of July 1, 2020. Sellers would pay nothing for the service but CSPs would be allowed to retain 1.75% of their tax collections as compensation.
- Requires remote sellers to collect taxes at the local level (up to an additional 4.75% above state rate). Currently, remote sellers are required only to collect sales tax at the state rate. Effective July 1, 2020. NOTE: this effective date was moved to January 1, 2021 by S.B. 119.
- Requires remote sellers to collect and remit under the retailers' occupation tax act, rather than the use tax act. Remote sellers would be liable for any locally imposed retailers' occupation tax, based on location of delivery. Effective July 1, 2020. NOTE: this effective date was moved to January 1, 2021 by S.B. 119.

Third bill (S.B. 119, P.A. 101-0604):

- Moves the deadline for remote retailers to begin collecting local taxes (i.e., to use destination sourcing for local taxes) from July 1, 2020 to January 1, 2021.
- Requires marketplace facilitators to begin collecting local taxes (i.e., to use destination sourcing for local taxes) effective January 1, 2021.

Governor signed S.B. 689 on June 5, 2019 and S.B. 690 on June 28, 2019. Governor signed S.B. 119 on December 13, 2019.

Idaho	June 1, 2019	Prospective	Exceeds \$100,000	No transaction test	Current or previous calendar year	\$100,000 includes exempt and taxable sales		Idaho retailers with a physical presence in state that are also marketplace providers must register for a separate permit for any third party marketplace sales, effective June 1, 2019.
Indiana	October 1, 2018	Prospective	Exceeds \$100,000	Yes, 200	Current or previous calendar year	\$100,000 in gross sales		Indiana has enacted legislation with marketplace nexus provisions effective July 1, 2019. Required to collect tax if the facilitator meets Indiana's economic nexus threshold. In September 2021, Indiana revised Information Bulletin #57 to describe how the state's economic nexus laws apply to drop shipments.
Iowa	January 1, 2019	Prospective	Exceeds \$100,000	Yes, 200 through June 30, 2019. Requirement eliminated, effective July 1, 2019.	Current or previous calendar year	\$100,000 in gross sales		Marketplace providers required to collect sales tax effective January 1, 2019. Always confirm collection responsibility with provider.
Kansas	October 1, 2019	Prospective	No threshold (through June 30, 2021); exceeds \$100,000 (effective July 1, 2021)	No	Current or previous calendar year (effective July 1, 2021)	\$100,000 includes exempt and taxable sales		On May 3, 2021, the Kansas Legislature overrode Gov. Kelly's veto of S.B. 50 , and thus established a \$100,000 revenue threshold for purposes of its historical economic nexus law affecting remote sellers and marketplace facilitators, effective July 1, 2021. As a result, Kansas Notice 19-04 (which did not contain any minimum revenue threshold for economic nexus) becomes moot as of July 1, 2021.
Kentucky	October 1, 2018	Prospective	Exceeds \$100,000	Yes, 200	Current or previous calendar year	\$100,000 in gross sales		During the 2021 legislative session, Senate Bill 50 was passed and signed into law. Section 14 of the Bill amends K.S.A. 79-3702 to eliminate the "click-through" nexus provisions for affiliated persons related to sales and use tax collections.

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Louisiana	July 1, 2020	Prospective	Exceeds \$100,000	Yes, 200	Current or previous calendar year	\$100,000 in gross sales		<p>Louisiana is working on a collection and remittance system for remote retailers with a goal of having it up and running by January 1, 2019 (delayed). In July 2019, Louisiana enacted legislation requiring remote sellers meeting the state's threshold to register no later than July 1, 2020, and requiring the Louisiana Department of Revenue's Sales and Use Tax Commission for Remote Sellers to select an enforcement date. On January 1, 2020, the Department adopted rules that use an enforcement date of July 1, 2020. Under Louisiana's Direct Marketer election, eligible remote sellers may elect to collect, report and remit a flat 8.45% rate on all sales made into Louisiana, rather than using the combined state and local rate applicable in each specific taxing jurisdiction. While this registration used to be filed on Louisiana Form R-1031A, "Application to File Direct Marketer Sales Tax Return," it is now filed online: http://revenue.louisiana.gov/SalesTax/DirectMarketer.</p> <p>In Louisiana, marketplace facilitators are also required to collect tax, effective July 1, 2020 (S.B. 138). Always confirm responsibility with provider. Excluded from the definition of marketplace facilitators are: third-party payment processors, advertising services platforms, business reselling hotel rooms, certain lodging platforms and car rental businesses.</p> <p>On March 24, 2021, H.B. 199 was introduced which would ask voters to create a State and Local Streamlined Sales and Use Tax Commission, which would adopt a single statewide sales tax collection system. Because this change would require an amendment to the Louisiana constitution, Louisiana legislators would have to approve H.B. 199 by a two-thirds majority to present Louisiana voters with the constitutional amendment during the November 2022 general election.</p>
Maine	July 1, 2018	Retroactive to July 1, 2018 date and sellers will be on the hook for uncollected taxes	Exceeds \$100,000	Yes, 200 (through December 31, 2021); transaction threshold eliminated (effective January 1, 2022).	Current or previous calendar year	\$100,000 includes exempt and taxable sales		<p>Marketplace facilitators are required to collect tax on remote sales as of October 1, 2019.</p> <p>On June 11, 2021, Maine Gov. Janet Mills signed into law H.P. 891, which eliminated the transaction threshold of Maine's sales tax economic nexus law effective January 1, 2022.</p>
Maryland	October 1, 2018	Prospective	Exceeds \$100,000	Yes, 200	Current or previous calendar year	\$100,000 in gross sales		<p>Marketplace nexus effective October 1, 2019. Always confirm responsibility with provider.</p>

Economic nexus reporting requirements – sales tax

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Massachusetts October 1, 2019 and forward	October 1, 2019	Prospective	Exceeds \$100,000	No	Current or previous calendar year	\$100,000 in gross sales		Economic nexus and marketplace facilitator provisions signed into law on July 31, 2019 with an effective date of October 1, 2019. Sales threshold for marketplace providers also \$100,000 in a calendar year. Cookie nexus has now been eliminated with the new reporting thresholds.
Massachusetts October 1, 2017 - September 30, 2019	October 1, 2017 - September 30, 2019	Retroactive to October 2017	Exceeds \$500,000	No, Combined sales and 100 with respect to transaction tests.	For the period beginning October 1, 2017 - December 31, 2017, if during the preceding 12 months. For each calendar year beginning with 2018, if during the preceding calendar year.	\$500,000 in gross sales	Cookie Nexus only	
Michigan	October 1, 2018	Prospective	Exceeds \$100,000	Yes, 200	Previous calendar year	\$100,000 includes exempt and taxable sales		Marketplace facilitators are required to collect tax on remote sales as of January 1, 2020. On December 21, 2021, the Michigan Department of Treasury released a Revenue Administrative Bulletin (RAB) that explains each of the three ways that an out-of-state (also called "remote") seller can establish nexus in Michigan for purposes of Michigan's General Sales Tax Act (GSTA) and Use Tax Act (UTA), namely physical presence nexus, attributional or "click-through" nexus, and economic nexus. https://www.michigan.gov/taxes/rep-legal/rab/rabhtml/2021/revenue-administrative-bulletin-2021-21
Minnesota EXPANDED PROVISION	October 1, 2019	Prospective	Exceeds \$100,000 (still excludes sales for resale). Eliminates de minimis standard of \$10,000 of taxable sales.	Yes, would be increased to 200 (still excludes sales for resale).	12 consecutive months	\$100,000 sales and 200 or more transactions includes retail sales only; exclude all sales for resale when determining thresholds but include sales exempt by statute (e.g. clothing)		Remote retailer or marketplace provider required to collect no more than 60 days after exceeding one of the thresholds. Once registered also required to collect and remit for the 12 months following registration. Department issued Revenue Notice 19-03, in which it takes position that a retailer or marketplace provider has sufficient physical presence nexus in state when it conducts business activity on at least four days during a 12-month period.
Minnesota	October 1, 2018 - September 30, 2019	Prospective	10 or more transactions totaling \$100,000 or more (excludes sales for resale)	Yes, 100 (excludes sales for resale)	12 consecutive months	\$100,000 sales/10 transactions and 100 or more transactions includes retail sales only; exclude all sales for resale when determining thresholds but include sales exempt by statute (e.g. clothing)		Marketplace providers required to collect sales tax effective October 1, 2018. Always confirm collection responsibility with provider.
Mississippi	September 1, 2018	Prospective	Exceeds \$250,000	No	Previous 12-month period	\$250,000 in gross sales		Marketplace facilitators are required to collect sales tax effective July 1, 2020 (Mississippi H.B. 379). Always confirm collection responsibility with the provider. Third-party food delivery services are not included in the definition of a marketplace facilitator.

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Missouri	January 1, 2023	Prospective	Exceeds \$100,000	No	Immediately preceding four sales tax quarters	\$100,000 includes taxable sales of tangible personal property		On June 30, 2021, Gov. Parson signed into law SB 153 & 97 , establishing an economic nexus threshold for both remote sellers and marketplace facilitators. This law also permits the Missouri Department of Revenue to work with the Streamlined Sales and Use Tax Agreement's governing board to permit sellers to use its Certified Service Providers (CSPs) and Central Registration System services. Additionally, it requires the Department to produce and maintain a database of the boundaries for all of Missouri's 2,200+ local use tax jurisdictions, which is the primary reason for the law's significantly delayed effective date of January 1, 2023.
Nebraska	January 1, 2019	Prospective	Exceeds \$100,000	Yes, 200	Current or previous calendar year	\$100,000 retail sales (all sales other than resale)		Legislation enacted to codify previously advised remote seller requirements plus effective April 1, 2019 Marketplace facilitators are now required to collect and remit sales tax on behalf of sellers using their platforms.
Nevada	October 1, 2018	Prospective	Exceeds \$100,000	Yes, 200	Current or previous calendar year	\$100,000 includes exempt and taxable sales		Marketplace facilitators are required to collect tax on remote sales as of October 1, 2019.
New Jersey	November 1, 2018	Prospective	Exceeds \$100,000	Yes, 200	Current or previous calendar year	\$100,000 in gross sales		Marketplace providers required to collect sales tax effective November 1, 2018. Always confirm collection responsibility with provider.
New Mexico	July 1, 2019	Prospective	Exceeds \$100,000	No	Previous calendar year	\$100,000 includes exempt and taxable sales		Local taxes would require collection after two years, as New Mexico would need to change sourcing to buyer's location, rather than that of seller. New Mexico has enacted legislation with marketplace nexus provisions effective July 1, 2019. Required to collect tax if the facilitator meets New Mexico's economic nexus threshold. On December 5, 2020, New Mexico <u>reminded</u> taxpayers that, effective July 1, 2021, the state will adopt destination-based sourcing under its gross receipts tax. In July 2021, New Mexico updated its publication EYL-206 to remind remote sellers and marketplace facilitators of their obligations under the state's Wayfair laws. This includes the fact that, effective July 1, 2021, New Mexico started requiring destination-based sourcing for purposes of its gross receipts tax.

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New York	June 21, 2018 (date of the Wayfair decision)	Retroactive	Exceeds \$500,000 in sales of tangible personal property and more than 100 sales	No. Combined sales AND 100 transaction tests.	Immediately preceding four sales tax quarters	\$500,000 includes exempt and taxable sales		November 5, 2019 Technical Memorandum clarifies that legislation from June 24, 2019, which raised threshold from \$300,000 to \$500,000, has retroactive effective date of June 21, 2018 (date of the Wayfair decision). Marketplace providers required to collect sales tax effective June 1, 2019 with threshold of \$500,000 and 100 transactions. **May 31, 2019 Technical Memorandum clarifies that services (i.e. transportation/other services, restaurant food, hotel occupancy or admissions to places of amusement) are not included in the definition of gross sales for purposes of determining filing responsibility of a marketplace provider. The same definition of gross sales would also apply to a remote seller.
New York	January 15, 2019 - May 31, 2019	Prospective	Exceeds \$300,000 in sales of tangible personal property and more than 100 sales	No. Combined sales AND 100 transaction tests.	Immediately preceding four sales tax quarters	\$300,000 includes exempt and taxable sales		Marketplace providers required to collect sales tax effective June 1, 2019 with threshold of \$500,000 and 100 transactions. **May 31, 2019 Technical Memorandum clarifies that services (i.e. transportation/other services, restaurant food, hotel occupancy or admissions to places of amusement) are not included in the definition of gross sales for purposes of determining filing responsibility of a marketplace provider. The same definition of gross sales would also apply to a remote seller.
North Carolina	November 1, 2018	Prospective	Exceeds \$100,000	Yes, 200	Current or previous calendar year	\$100,000 in gross sales		Marketplace providers required to collect sales tax effective February 1, 2020. Always confirm collection responsibility with provider. Effective July 1, 2020, food delivery services that act as marketplace facilitators are required to collect and remit local meal taxes in addition to sales taxes (H.B. 1080).
North Dakota	October 1, 2018	Prospective	Exceeds \$100,000	Requirement eliminated after December 31, 2018	Current or previous calendar year	\$100,000 taxable sales		North Dakota indicated remote retailers must register and collect by the later of October 1, 2018 or 60 days after the remote retailer meets the small-seller exception threshold. North Dakota has enacted legislation with marketplace nexus provisions effective October 1, 2019. Required to collect tax if the facilitator meets North Dakota's economic nexus threshold.
Ohio	August 1, 2019	Prospective	Exceeds \$100,000	Yes, 200	Current or previous calendar year	\$100,000 Taxable receipts based on new OH questionnaire they created		Marketplace facilitators subject to same thresholds, with same effective date. OH created an FAQ for economic nexus and marketplace facilitators: https://tax.ohio.gov/wps/portal/gov/tax/helpcenter/faqs/sales-and-use-tax-substantial-nexus-and-marketplace-facilitator.
Ohio EXPANDED PROVISION	January 1, 2018 - July 31, 2019	Effective January 1, 2018 - July 31, 2019	Exceeds \$500,000	No	Current or previous calendar year	\$500,000 includes exempt and taxable sales	Cookie Nexus only	Litigation pending. Cookie nexus replaced with economic nexus standards.
Oklahoma November 1, 2019 and forward	November 1, 2019 and forward	Prospective	Increased to at least \$100,000 in taxable merchandise	No	Current or previous calendar year	Taxable sales		Need to register in first calendar month following month in which threshold is met.
Oklahoma July 1, 2018 - October 31, 2019	July 1, 2018 - October 31, 2019	Prospective	At least \$10,000 in taxable merchandise	No	Prior 12 months	Taxable sales		Marketplace providers required to collect sales tax effective July 1, 2018. Always confirm collection responsibility with provider.

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State	Effective date	Effective date treatment	Sales threshold	Separate test for number of transactions?	Year	Definition of sales threshold (taxable sales or all sales)	Conducts certain activities	Additional details
Pennsylvania EXPANDED PROVISION	July 1, 2019	Prospective	Exceeds \$100,000	No	Prior 12 months on a calendar year basis	\$100,000 in gross sales		Marketplace providers required to collect sales tax effective July 1, 2019. Always confirm collection responsibility with provider. On June 23, 2021 H.B. 1656 was filed, which would require remote sellers with nexus in the state to use destination sourcing for local sales tax purposes (i.e., in Philadelphia and Allegheny counties), rather than sourcing the sale to the location of the seller's warehouse. According to a corresponding bill memo , H.B. 1656 is intended to close an "Amazon Local Sales Tax Loophole".
Pennsylvania Act 43 Enacted in 2018	April 1, 2018; April 1, 2019 for digital goods and electronic tangible personal property	Retroactive to April 1, 2018 for taxable sales other than digital goods or electronic tangible personal property.	Exceeds \$10,000	No	Previous calendar year	\$10,000 taxable sales		Marketplace providers required to collect sales tax effective April 1, 2018. Always confirm collection responsibility with provider.
<p>Pennsylvania – Act 43 Enacted in 2018: The provisions of Act 43 remain valid law applicable to those vendors who have neither a physical presence nexus, nor an economic nexus in Pennsylvania. The act states:</p> <ul style="list-style-type: none"> • All marketplace facilitators and online sellers who have economic nexus (e.g. Pennsylvania annual gross sales of greater than \$100,000) must now register, collect and remit Pennsylvania sales tax. • Marketplace facilitators and online sellers with annual Pennsylvania taxable sales of greater than \$10,000 but less than \$100,000 in total sales are required to make an election to: <ol style="list-style-type: none"> 1. Register to collect and remit Pennsylvania sales tax. 2. Comply with tax notification and reporting requirements. 								
Puerto Rico	January 1, 2021	Prospective	Exceeds \$100,000	Yes, 200	Previous calendar year	\$100,000 in gross sales		
Rhode Island EXPANDED PROVISION	July 1, 2019	Prospective	Exceeds \$100,000	Yes, 200	Previous calendar year	\$100,000 in gross sales		Not dependent on cookie nexus and removes option for notice/reporting of customer purchases in lieu of registration/collection.
Rhode Island Original Provision Enacted in 2017	August 17, 2017	Retroactive	Exceeds \$100,000	Yes, 200	Previous calendar year	\$100,000 in gross sales	Cookie Nexus	Marketplace providers required to collect sales tax effective August 17, 2018. Always confirm collection responsibility with provider.
<p>Rhode Island – House Bill 5278 enacted in April 2019. Rhode Island has now enacted legislation with new economic nexus and marketplace nexus provisions. Under legislation that was previously enacted on August 3, 2017 has special rules that will still apply from August 17, 2017 through June 30, 2019:</p> <ul style="list-style-type: none"> • 2019 Legislation: All marketplace facilitators and online sellers who have economic nexus (e.g. Rhode Island annual gross sales of greater than \$100,000 or greater than 200 transactions) must now register, collect and remit Rhode Island sales tax. • 2017 Legislation: Marketplace facilitators and online sellers with cookies nexus and annual Rhode Island taxable sales of greater than \$100,000 in total sales or greater than 200 transactions are required to make an election to do one of the following: <ul style="list-style-type: none"> - Register to collect and remit Rhode Island sales tax. - Comply with tax notification and reporting requirements. 								
South Carolina	November 1, 2018	Prospective	Exceeds \$100,000	No	Current or previous calendar year	\$100,000 in gross sales		Governor signed bill on April 26, 2019 that imposes collection requirement on marketplace facilitators who facilitate more than \$100,000 in third-party sales. Always confirm collection responsibility with provider.
South Dakota	November 1, 2018	Prospective	Exceeds \$100,000	Yes, 200	Current or previous calendar year	\$100,000 in gross sales		Marketplace providers required to collect sales tax effective March 1, 2019. Always confirm collection responsibility with provider. On May 1, 2021, the South Dakota Department of Revenue published a bulletin (Tax Facts – Marketplace) with guidance about how the state's sales tax economic nexus provisions affect marketplace providers.

Economic nexus reporting requirements – sales tax

			Requirements					
State	Effective date	Effective date treatment	Sales threshold	Separate test for number of transactions?	Year	Definition of sales threshold (taxable sales or all sales)	Conducts certain activities	Additional details
Tennessee	October 1, 2019 - September, 30 2020	Prospective	Exceeds \$500,000	No	Prior 12 months	\$500,000 in gross sales		Tennessee enacted legislation on May 21, 2019 that authorizes the Department of Revenue to enforce its economic nexus rule, effective July 1, 2019. However the state will not require out of state seller to collect tax until October 1, 2019. Marketplace facilitators are required to collect tax on remote sales as of October 1, 2020.
Tennessee	October 1, 2020	Prospective	Exceeds \$100,000	No	Prior 12 months	\$100,000 all retail sales, including exempt retail sales, but excluding sales other than resale		Marketplace facilitators are required to collect tax on remote sales as of October 1, 2020 (L. 2020, S.2932). The business tax economic nexus thresholds were not affected by this law and remain at \$500,000 of Tennessee sales.
Texas	January 1, 2019 with an enforcement date of October 1, 2019	Prospective	Exceeds \$500,000	No	Prior 12 months	\$500,000 in gross sales		Effective October 1, 2019, remote sellers will have option of collecting and remitting a single local tax rate of 1.75%, rather than complying with varying rates (from 0% - 2.0%) in 1,500+ local jurisdictions. In addition, marketplace providers are required to register and collect sales tax effective October 1, 019 if the facilitator meets Texas's economic nexus threshold. On December 14, 2020, Texas published an FAQ covering sales and use tax issues affecting remote sellers and marketplace providers. In its July 2021 edition of Tax Policy News , Texas reminded taxpayers of two local tax sourcing changes effective October 1, 2021, including the change that "orders received by a shopping website or shopping application will be sourced to the Texas customer's location unless fulfilled by the seller's Texas place of business."
Utah	January 1, 2019	Prospective	Exceeds \$100,000	Yes, 200	Current or previous calendar year	\$100,000 in gross sales		Marketplace providers required to collect sales tax effective October 1, 2019. Always confirm collection responsibility with provider. In July 2021, Utah began sending all new sales tax registrants a nexus questionnaire to determine whether a filing requirement may have existed before the start date listed on the sales tax registration form. On September 1, 2021, Utah issued a revised version of Publication 71 , containing general information for marketplace sellers and marketplace facilitators.
Vermont	July 1, 2018	Retroactive	Exceeds \$100,000	Yes, 200	Prior 12 months	\$100,000 taxable sales		Marketplace facilitators are required to collect tax on remote sales as of June 1, 2019.
Virginia	July 1, 2019	Prospective	Exceeds \$100,000	Yes, 200	Current or previous calendar year	\$100,000 includes exempt and taxable sales		Marketplace providers required to collect sales tax effective July 1, 2019. Always confirm collection responsibility with provider.
Washington	October 1, 2018	Prospective	Exceeds \$100,000	Requirement eliminated, effective March 14, 2019	Current or previous calendar year	\$100,000 in gross sales		Marketplace providers required to collect sales tax effective January 1, 2018. Always confirm collection responsibility with provider.
West Virginia	January 1, 2019	Prospective	Exceeds \$100,000	Yes, 200	Previous calendar year	\$100,000 includes exempt and taxable sales		Marketplace providers required to collect sales tax effective July 1, 2019. Always confirm collection responsibility with provider.

Economic nexus reporting requirements – sales tax

Requirements								
State	Effective date	Effective date treatment	Sales threshold	Separate test for number of transactions?	Year	Definition of sales threshold (taxable sales or all sales)	Conducts certain activities	Additional details
Wisconsin	October 1, 2018	Prospective	Exceeds \$100,000	Yes, 200 (from October 1, 2018 - February 19, 2021) No (effective February 20, 2021)	From October 1, 2018 - February 19, 2021: Current or previous taxable year for federal income tax purposes Effective February 20, 2021: Current or previous calendar year	\$100,000 includes both taxable and exempt sales. However, per the WDOR, a remote seller that is a wholesaler and only sells products for resale is not required to register for sales or use tax.		<p>The Wisconsin Department of Revenue released an article in 2016 that describes when a marketplace and third-party seller may both be retailers and liable for tax on sales. Wisconsin passed Marketplace legislation, and effective date will be October 1, 2019. Effective January 1, 2020, marketplace providers are solely responsible for collection/remittance of tax on all sales facilitated on behalf of a marketplace seller. For sales made through December 31, 2019, both marketplace provider and third party seller may be liable on taxable sales.</p> <p>On February 24, 2021, Wisconsin updated its Remote Sellers Common Questions webpage to reflect fact that, effective February 20, 2021, 2021 Wis. Act 1 eliminated the 200-transaction threshold from Wisconsin's small seller exception, and changed the period during which the threshold is measured (from the current or previous taxable year to the current or previous calendar year).</p>
Wyoming	February 1, 2019	Prospective	Exceeds \$100,000	Yes, 200	Current or previous calendar year	\$100,000 in gross sales		Marketplace facilitators are required to collect tax on remote sales as of July 1, 2019.

Economic nexus reporting requirements – Income/franchise/gross receipts tax

The states listed in the table below use income/franchise/gross receipts tax economic nexus thresholds that fall into one of two categories. The first category consists of states that use a specific numeric threshold of in-state sales for measuring their nexus threshold, such as \$500,000. The second category consists of those states who subsequent to the *Wayfair* case have given public notice, whether through the enactment of a law, the publication of written guidance, or through the performance of widely-observed audit enforcement practices, of their assertion of nexus over companies who make any sales (no numeric threshold) into their state.

Requirements								
State	Effective date	Effective date treatment	Sales threshold	Separate test for number of transactions?	Year	Definition of sales threshold (taxable sales or all sales)	Conducts certain activities	Additional details
Alabama	N/A	Taxable years beginning on or after January 1, 2015	\$500,000, or 25% of total sales (2015-2018) \$538,000, or 25% of total sales (2019 forward)	No	Entity's current taxable year	All sales		https://revenue.alabama.gov/individual-corporate/faq/corporate-income-tax/
California - State	N/A	Taxable years beginning on or after January 1, 2011	Sales threshold is an amount indexed annually for inflation, or 25% of total sales. For 2011, the threshold was \$500,000. For 2021, the threshold is \$637,252.	No	Entity's current taxable year	All sales		https://www.ftb.ca.gov/file/business/doing-business-in-california.html
California - San Francisco	N/A	Taxable years beginning on or after January 1, 2019	\$500,000	No	Entity's current taxable year	All sales		This nexus standard applies to the city's gross receipts tax, business registration fee, payroll expense tax, and commercial rents tax.
Colorado	N/A	Taxable years beginning on or after January 1, 2010	\$500,000, or 25% of total sales	No	Entity's current taxable year	All sales		Colo. Code Regs. 39-22-301.1. On July 30, 2021 (released September 2021), Colorado issued General Information Letter No. GIL-21-004 , explaining how the state's factor presence nexus standards apply to a partnership that provides investment advisory services to a RIC.
Connecticut	N/A	Taxable years beginning on or after January 1, 2010	\$500,000	No	Entity's current taxable year	All sales		See Connecticut Information Publication IP 2010 (29.1) (December 28, 2010).
Hawaii	N/A	Taxable years beginning after December 31, 2019	\$100,000	Yes, 200	Current or preceding calendar year	\$100,000 includes exempt and taxable sales		The Governor signed Act 221 (Senate Bill 495, S.D. 2, H.D. 1) on July 2, 2019. The business tax nexus threshold is identical to the sales tax nexus threshold. In Tax Information Release (TIR) 2020-05 (September 30, 2020) , the Hawaii Department of Taxation asserted that any company that met the state's sales tax economic nexus threshold would not only have income tax nexus in the state, but would also be automatically ineligible for Public Law 86-272 protection.

Economic nexus reporting requirements – Income/franchise/gross receipts tax

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			Requirements						
State	Effective date	Effective date treatment	Sales threshold	Separate test for number of transactions?	Year	Definition of sales threshold (taxable sales or all sales)	Conducts certain activities	Additional details	
Illinois - Chicago	July 1, 2021	Prospective	At least \$100,000	No	Prior 12 months (measured quarterly)	All sales ("revenue")		See Wipfli article entitled Chicago announces Wayfair-based nexus safe harbor for its cloud tax and amusement tax , dated February 8, 2021.	
Indiana	N/A	Taxable years beginning on or after January 1, 2019	Any	No	Entity's current taxable year	All sales		Indiana S.B. 563 (May 1, 2019) revised the state's corporate income tax law to state that "income derived from Indiana shall be taxable to the fullest extent permitted by the Constitution of the United States ... regardless of whether the taxpayer has a physical presence in Indiana."	
Kentucky	N/A	2019	Any	No	Entity's current taxable year	All sales		In March 2019, the Department updated its website to include a Q&A section regarding whether or not its sales and use tax economic nexus thresholds applied to the state's corporate income tax or limited liability entity tax (LLET). The state concluded that they did not, and asserted that companies must file corporate or LLET returns if they have any amount of sales, property, or payroll in the state.	
Maine	N/A	Tax years beginning on or after January 1, 2022	\$500,000, or 25% of the C corporation's total sales	No	Entity's current taxable year	All sales		<p>On June 11, 2021, Maine Gov. Janet Mills signed into law H.P. 891, which for corporate income tax purposes only established a "factor presence nexus" standard applicable for tax years beginning on or after January 1, 2022. Under H.P. 891, a C corporation that holds an interest directly or indirectly in a partnership has nexus with Maine for corporate income tax purposes if the partnership is organized or commercially domiciled in Maine, or if the related economic nexus threshold is met at the partnership level.</p> <p>In September 2021, Maine issued a summary of recently enacted Maine tax laws, including the factor-presence nexus standard enacted for corporate income tax purposes in June. According to this summary, "The new thresholds create a safe harbor for corporations with little activity within the State that nonetheless have nexus under current law due to a small, but greater than de minimis, physical presence in Maine."</p>	
Massachusetts	N/A	Taxable years beginning on or after January 1, 2019	\$500,000	No	Entity's current taxable year	All sales		See 830 CMR 63.39.1(3)(d).	
Michigan - State	N/A	Taxable years beginning on or after January 1, 2012	\$350,000	No	Entity's current taxable year	All sales	"Active solicitation" is also required, as defined by Michigan RAB 2013-9 (June 5, 2013)	https://www.michigan.gov/documents/taxes/RAB2013-9_423463_7.pdf	
Michigan - Detroit	A case addressing nexus for purposes of the Detroit corporate income tax was remanded to evaluate the impact of Wayfair. <i>Apex Laboratories Int'l Inc. v. City of Detroit</i> , Mich. Ct. App. January 2, 2020. Tax Counsel for the City of Detroit strongly suspects that the Michigan Department of Treasury will follow the example of Pennsylvania when it comes to the application of Wayfair economic nexus precedent to state (and city) corporate income taxes.								
Minnesota	N/A	Taxable years beginning on or after January 1, 1986	Any	No	Entity's current taxable year	All sales		For many years, Minnesota has been widely known to have asserted revenue over companies with any amount of in-state revenue under Minn. Stat. 290.015 Subd. 1(b) and Subd. 1(c)(2) and (3).	

			Requirements					
State	Effective date	Effective date treatment	Sales threshold	Separate test for number of transactions?	Year	Definition of sales threshold (taxable sales or all sales)	Conducts certain activities	Additional details
New York - State	N/A	Taxable years beginning on or after January 1, 2015	\$1.138M for tax years beginning after January 1, 2022.	No	Entity's current taxable year	All sales		This standard only applies to corporations. For the \$1.138M economic nexus threshold increase, see https://www.tax.ny.gov/bus/ct/corp_tax_reform_faqs.htm
Ohio	N/A	Taxable years beginning on or after January 1, 2005	\$500,000	No	Entity's current taxable year	All sales		This nexus standard applies to the Commercial Activity Tax.
Oregon - State	N/A	Taxable years beginning on or after January 1, 2020	\$750,000	No	Entity's current taxable year	All sales		Even though the Corporate Activity Tax (CAT) FAQs on Oregon's website assert that Oregon will apply a "Constitutional" nexus standard and not a "bright line" nexus standard, the fact that no Oregon CAT is owed for taxpayers with less than \$750,000 of Oregon receipts makes that assertion less significant.
Oregon - Portland	N/A	Taxable years beginning on or after January 1, 2019	\$500,000	No	Entity's current taxable year	"Retail revenue"		The Portland Clean Energy Community Benefits Initiative was enacted on November 16, 2018, which requires large retailers to pay a 1% surcharge on gross revenue from their Portland-sourced sales. It only applies to retailers with (1) a Portland Business License Tax, (2) more than \$500,000 in annual Portland revenue, and (3) more than \$1 billion in total annual revenue starting January 1, 2019.
Pennsylvania - State	N/A	Taxable years beginning after December, 31 2019	\$500,000	No	Entity's current taxable year	All sales		On September 30, 2019, PA issued Corp. Tax Bulletin 2019-04 stating that, for tax periods starting on or after January 1, 2020, there will be a rebuttable presumption that corporations with no in-state physical presence, but who have PA-apportioned gross receipts of at least \$500,000, have a Corporate Net Income Tax (CNIT) filing requirement. On August 6, 2020, Pennsylvania updated this bulletin as follows: 1) Corporations with no in-state physical presence but with PA-apportioned gross receipts of at least \$500,000 that want to claim protection under Public Law 86-272 should file a PA corporate income tax report (Form RCT-101) including sufficient required information on Form REV-986 (P.L. 86-272 exemption) or attachments to permit PA-DOR to verify the company's tax liability and support the company's P.L. 86-272 position; 2) a pass-through entity (PTE) with non-filing corporate partners may be required to file Form PA-65 Corp. ("Directory of Corporate Partners") and withhold CNIT on those partners if the PTE has at least \$500,000 of PA-sourced receipts; 3) in measuring this \$500,000 threshold, both PTEs and corporations should consider not only their own PA receipts, but also their share of PA receipts from lower-tier PTEs. See https://www.revenue.pa.gov/GeneralTaxInformation/TaxLawPoliciesBulletinsNotices/TaxBulletins/CT/Documents/ct_bulletin_2019-04.pdf
Pennsylvania - Allentown	N/A	Tax years beginning on or after January 1, 2021	\$500,000	Yes, at least 15	Calendar year	All sales ("gross volume")		On December 31, 2021, the city of Allentown, Pennsylvania <u>announced</u> that effective January 1, 2021, it was amending its Business Privilege Tax (BPT) regulations to establish the economic nexus standard previously described.
Pennsylvania - Philadelphia	N/A	Taxable years beginning on or after January 1, 2019	\$100,000	No	Any 12-month period ending in the current year	All sales		This nexus standard applies to the Business Income and Receipts Tax ("BIRT"). See https://www.phila.gov/2018-11-20-philadelphia-revenue-economic-nexus-tax-regulation-wayfair-south-dakota/

Economic nexus reporting requirements – Income/franchise/gross receipts tax

			Requirements					
State	Effective date	Effective date treatment	Sales threshold	Separate test for number of transactions?	Year	Definition of sales threshold (taxable sales or all sales)	Conducts certain activities	Additional details
Tennessee	N/A	Taxable years beginning on or after January 1, 2016	\$500,000, or 25% of total sales	No	Entity's current taxable year	All sales		<p>This nexus threshold applies to the state's franchise, excise (net income), and business (gross receipts) taxes. This nexus threshold was unaffected by the reduction to Tennessee's sales tax economic nexus threshold from \$500,000 - \$100,000, which is effective on October 1, 2020.</p> <p>On December 1, 2020, Tennessee published an FAQ explaining that marketplace sellers should include sales receipts from sales facilitated through a marketplace when determining whether they meet the \$500,000 economic nexus threshold for business tax and franchise/excise tax purposes.</p>
Texas - Franchise Tax	N/A	Franchise tax returns due on or after January 1, 2020	\$500,000	No	Entity's current taxable year	All sales		<p>Entities with a Texas sales/use tax permit are (rebuttably) presumed to have Franchise Tax nexus.</p> <p>On February 5, 2021, Texas revised its Franchise Tax nexus regulation (34 TAC 3.586) to (1) replace the phrase "is not doing business" with "does not have physical presence" because a limited partner may be doing business in Texas even though the Comptroller doesn't consider a limited partner to have physical presence in Texas when the partnership is doing business in Texas; (2) add guidance about the beginning date when a foreign taxable entity overcomes Texas' presumption of nexus; (3) include a definition of gross receipts that mirrors Tex. Tax Code 171.1121; (4) provide more guidance relating to the beginning date of a foreign taxable entity on or after January 1, 2019; and (5) make technical changes.</p>
Utah	N/A	Taxable years beginning on or after January 1, 2019	Any	No	Entity's current taxable year	All sales		<p>On March 27, 2019, Utah S.B. 28 was enacted, which provides that, for corporate income tax purposes, nexus can be created by "selling or performing a service" in Utah or "earning income from the use of intangible property" in Utah.</p>
Virginia	N/A	Since 1991	Any	No	Entity's current taxable year	All sales		<p>Since 1991, Va. Admin. Code 10-120-20(4)(A)(2) has asserted nexus over corporations who have a positive apportionment factor in the state.</p>

Economic nexus reporting requirements – Income/franchise/gross receipts tax

			Requirements					
State	Effective date	Effective date treatment	Sales threshold	Separate test for number of transactions?	Year	Definition of sales threshold (taxable sales or all sales)	Conducts certain activities	Additional details
Washington - Business and Occupation Tax	N/A	June 1, 2010 - Service and other activities September 1, 2015 - Wholesaling July 1, 2017 - Retailing	2010 to 2012 - \$250,000 2013 to 2016 - \$267,000 2017 to 2019 - \$285,000 2020 forward - \$100,000	No	June 30, 2017 or earlier: immediately preceding tax year July 1, 2017 or later: current or immediately preceding calendar year	All sales		https://dor.wa.gov/sites/default/files/legacy/EconomicNexus/SummaryChartNexusThresholds.pdf
Wisconsin	N/A	Many years	Any	No	Entity's current taxable year	All sales		<p>For many years, Wisconsin has been widely known to have asserted revenue over companies with any amount of in-state revenue under Wis. Admin. Code Tax 2.82(4)(a)(9m) and (10).</p> <p>For example, in a March 16, 2022, ruling, the Wisconsin Tax Appeals Commission (WTAC) upheld an income tax withholding obligation for tax years 2015-2018 over an S corporation whose sole connection to Wisconsin was that it had just over \$100,000 of annual Wisconsin revenue during those years. <i>MacKinney Systems, Inc. v. WDOR</i>, WTAC Dkt. No. 20-W-222 (March 16, 2022).</p>

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