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Summary of States' *Wayfair* and Marketplace Implementation

This chart provides a top-line summary of the current state economic nexus and marketplace facilitator thresholds implemented following the U.S. Supreme Court's decision in *South Dakota v. Wayfair*, and the original enforcement dates of such thresholds.

	Economic Nexus			Marketplace Facilitator		
	Threshold	Enforcement Date	Citation	Nexus Threshold	Enforcement Date	Citation
Alabama	$250,000	Oct. 1, 2018	Ala. Admin. Code r. 810-6-2-.90.03	$250,000	Jan. 1, 2019	Ala. Code §40-23-199.2(b)
Alaska	N/A	N/A	No state-level sales tax	N/A	N/A	No state-level sales tax
Arizona	$150,000*; $100,000 in 2021 and beyond	Oct. 1, 2019	Ariz. Rev. Stat. Ann. §42-5044(A)(1)	$100,000	Oct. 1, 2019	Ariz. Rev. Stat. Ann. §42-5044(A)(2)
Arkansas	$100,000 or 200 transactions	July 1, 2019	Ark. Code Ann. §26-52-111(a)	$100,000 or 200 transactions	July 1, 2019	Ark. Code Ann. §26-52-111(a)
California	$500,000	April 1, 2019	Cal. Rev. & Tax. Code §6203(c)(4)(a)	$500,000	Oct. 1, 2019	Cal. Rev. & Tax. Code §6042 and Cal. Rev. & Tax. Code §6043
Colorado	$100,000	June 1, 2019	Colo. Rev. Stat. §39-26-102(3)(c)(I)	$100,000	Oct. 1, 2019	Colo. Rev. Stat. §39-26-105(1.5)(a)
Connecticut	$100,000 and 200 transactions*	Dec. 1, 2018	Conn. Gen. Stat. §12-407(a)(12)(G)	$100,000 and 200 transactions*	Dec. 1, 2018	Conn. Gen. Stat. §12-407(a)(12)(M)
Delaware	N/A	N/A	No state-level sales tax	N/A	N/A	No state-level sales tax
District of Columbia	$100,000 or 200 transactions	Jan. 1, 2019	D.C. Code Ann. §47-2001(w)	$100,000 or 200 transactions	Jan. 1, 2019	D.C. Code Ann. §47-2002.01a
Florida	$100,000	July 1, 2021	Fla. Stat. §212.06(2)(c)	$100,000	July 1, 2021	Fla. Stat. §212.06(2)(c)
Georgia	$100,000 or 200 transactions*	Jan. 1, 2019	Ga. Code Ann. §48-8-2(8)(M.1)	$100,000	April 1, 2020	Ga. Code Ann. §48-8-30(c.2)(1)
Hawaii	$100,000 or 200 transactions	July 1, 2018	Haw. Rev. Stat. §237-2.5	$100,000 or 200 transactions	Jan. 1, 2020	Haw. Rev. Stat. §237-4.5

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Idaho	$100,000	June 1, 2019	Idaho Code §63-3611(3)(h)	$100,000	June 1, 2019	Idaho Code §63-3620E
Illinois	$100,000 or 200 transactions	Oct. 1, 2018	35 ILCS 105/2(9) and 35 ILCS 110/2(9)	$100,000 or 200 transactions	Jan. 1, 2020	35 ILCS 105/2d(b) and 35 ILCS 110/2d(b)
Indiana	$100,000 or 200 transactions	Oct. 1, 2018	Ind. Code Ann. §6-2.5-2-1(d)	$100,000 or 200 transactions	July 1, 2019	Ind. Code Ann. §6-2.5-4-18
Iowa	$100,000*	Jan. 1, 2019	Iowa Code Ann. §423.14A(2)-(3)	$100,000*	Jan. 1, 2019	Iowa Code Ann. §423.14A(2)-(3)
Kansas	$100,000*	Oct. 1, 2019	Kan. Stat. Ann. §79-3702(h)	$100,000	July 1, 2021	2021 Kan. S.B. 50, § 2
Kentucky	$100,000 or 200 transactions	Oct. 1, 2018	Ky. Rev. Stat. Ann. §139.340(2)(g)	$100,000 or 200 transactions	July 1, 2019	Ky. Rev. Stat. Ann. §139.450(2)
Louisiana	$100,000 or (prior to Aug. 1, 2023) 200 transactions	July 1, 2020	La. Rev. Stat. Ann. §47:301(4)(m)(i)	$100,000 or (prior to Aug. 1, 2023) 200 transactions	July 1, 2020	La. Rev. Stat. Ann. §47:340.1
Maine	$100,000*	July 1, 2018	Me. Rev. Stat. Ann. tit. 36, §1754-B(1-B)(B)	$100,000*	Oct. 1, 2019	Me. Rev. Stat. Ann. tit. 36, §1951-C and §1754-B(1-B)(K)
Maryland	$100,000 or 200 transactions	Oct. 1, 2018	Md. Regs. Code §03.06.01.33	$100,000 or 200 transactions	Oct. 1, 2019	Md. Code Ann. Tax-Gen. §11-403.1(A)(1)
Massachusetts	$100,000	Oct. 1, 2019	Mass. Gen. L. ch. 64H, §34(a) and Mass. Gen. L. ch. 64I, §§4, 9	$100,000	Oct. 1, 2019	Mass. Gen. L. ch. 64H, §34(b), (c) and Mass. Gen. L. ch. 64H, §1
Michigan	$100,000 or 200 transactions	Oct. 1, 2018	Mich. Comp. Laws §205.52c(1)	$100,000 or 200 transactions	Jan. 1, 2020	Mich. Comp. Laws §205.52d(1)
Minnesota	$100,000 or 200 transactions*	Oct. 1, 2018	Minn. Stat. §297A.66(1)(c)	$100,000 or 200 transactions*	Oct. 1, 2018	Minn. Stat. §297A.66(2)(b)

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Mississippi	$250,000	Sept. 1, 2018	Miss. Code Ann. §27-67-3(j)	$250,000	July 1, 2020	Miss. Code Ann. §27-67-3(j)
Missouri	$100,000	Jan. 1, 2023	2021 Mo. S.B. 153	$100,000	Jan. 1, 2023	2021 Mo. S.B. 153
Montana	N/A	N/A	No state-level sales tax	N/A	N/A	No state-level sales tax
Nebraska	$100,000 or 200 transactions	April 1, 2019	Nebraska Rev. Stat. §77-2701.13(2)	$100,000 or 200 transactions	April 1, 2019	Nebraska Rev. Stat. §77-2701.32(2)(f)
Nevada	$100,000 or 200 transactions	Oct. 1, 2018	Nev. Admin. Code ch. 372, §372.7(1)(c)	$100,000 or 200 transactions	Oct. 1, 2019	Nev. Rev. Stat. tit. 32, §372.751
New Hampshire	N/A	N/A	No state-level sales tax	N/A	N/A	No state-level sales tax
New Jersey	$100,000 or 200 transactions	Nov. 1, 2018	N.J. Rev. Stat. §54:32B-3.5	$100,000 or 200 transactions	Nov. 1, 2018	N.J. Rev. Stat. §54:32B-3.6(b)
New Mexico	$100,000	July 1, 2019	N.M. Stat. Ann. §7-9-3.3	$100,000	July 1, 2019	N.M. Stat. Ann. §7-9-3.3
New York	$500,000 and 100 transactions	June 21, 2018	N.Y. Tax Law §1101(b)(8)(iv)	$500,000 and 100 transactions	June 1, 2019	N.Y. Tax Law §1132(l)(1)
New York City	N/A	N/A	No local economic nexus rules	N/A	N/A	No local marketplace rules
North Carolina	$100,000 or 200 transactions	Nov. 1, 2018	N.C. Gen. Stat. §105-164.8(b)(9)	$100,000 or 200 transactions	Feb. 1, 2020	N.C. Gen. Stat. §105-164.4J(b)
North Dakota	$100,000*	Oct. 1, 2018	N.D. Cent. Code §57-39.2-02.2	$100,000	Oct. 1, 2019	N.D. Cent. Code §57-39.2-02.3
Ohio	$100,000 or 200 transactions	Aug. 1, 2019	Ohio Rev. Code Ann. §5741.01(I)(2)(g-h)	$100,000 or 200 transactions	Aug. 1, 2019	Ohio Rev. Code Ann. §5741.01(E)
Oklahoma	$100,000	Nov. 1, 2019	Okla. Stat. Ann. tit. 68, §1392(G)	$10,000 (report or collect)	July 1, 2018	Okla. Stat. Ann. tit. 68, §§ 1392(A)
Oregon	N/A	N/A	No state-level sales tax	N/A	N/A	No state-level sales tax

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Pennsylvania	$100,000	July 1, 2019	72 Pa. Stat. §7213.1(a)	$100,000	July 1, 2019	72 Pa. Stat. §7213.1(a)
Rhode Island	$100,000 or 200 transactions	July 1, 2019	R.I. Gen. Laws §44-18.2-3(E)	$100,000 or 200 transactions	July 1, 2019	R.I. Gen. Laws §44-18.2-3(E)
South Carolina	$100,000	Nov. 1, 2018	S.C. Code Ann. §12-36-1340(6)	$100,000	April 26, 2019	S.C. Code Ann. §12-36-90(1)(a)
South Dakota	$100,000 or (prior to July 1, 2023) 200 transactions	Nov. 1, 2018	S.D. Codified Laws Ann. §10-64-2	$100,000 or (prior to July 1, 2023) 200 transactions	March 1, 2019	S.D. Codified Laws Ann. §10-65-5
Tennessee	$100,000*	Oct. 1, 2019	Tenn. Comp. R. & Regs. §1320-5-1-.129(2)	$100,000	Oct. 1, 2020	Tenn. Code Ann. §67-6-501(f)
Texas	$500,000	Oct. 1, 2019	Tex. Admin. Code tit. 34, §3.286(a)(4)	$500,000	Oct. 1, 2019	Tex. Tax Code Ann. §151.0242
Utah	$100,000 or 200 transactions	Jan. 1, 2019	Utah Code Ann. §59-12-107(2)(c)	$100,000 or 200 transactions	Oct. 1, 2019	Utah Code Ann. §59-12-107.6
Vermont	$100,000 or 200 transactions	July 1, 2018	Vt. Stat. Ann. tit. 32, §9701(9)(F)(ii)	$100,000 or 200 transactions	June 1, 2019	Vt. Stat. Ann. tit. 32, §9713
Virginia	$100,000 or 200 transactions	July 1, 2019	Va. Code Ann. §58.1-612(C)(10-11)	$100,000 or 200 transactions	July 1, 2019	Va. Code Ann. §58.1-612.1
Washington	$100,000*	Oct. 1, 2018	Wash. Rev. Code §82.08.052(1)	$100,000*	Oct. 1, 2018	Wash. Rev. Code §82.08.0531
West Virginia	$100,000 or 200 transactions	Jan. 1, 2019	W. Va. Code §11-15A-6b	$100,000 or 200 transactions	July 1, 2019	W. Va. Code §11-15A-6b
Wisconsin	$100,000*	Oct. 1, 2018	Wis. Stat. §77.51(13gm)	$100,000*	Jan. 1, 2020	Wis. Stat. §77.52(3m)
Wyoming	$100,000 or 200 transactions	Feb. 1, 2019	Wyo. Stat. §39-15-501	$100,000 or 200 transactions	July 1, 2019	Wyo. Stat. §39-15-502

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