

# Economic Nexus Thresholds

as of **October 21, 2021**

<b>Adopting States</b>	<b>Effective date</b>	<b>Thresholds</b>	<b>Transactions included in Threshold Measurement</b>
<b>Alabama</b>	October 1, 2018	More than \$250,000 and additional activities	Retail sales of products delivered into the state
<b>Arizona</b>	October 1, 2019	More than \$200,000 for calendar year 2019; more than \$150,000 for calendar year 2020; and more than \$100,000 for calendar year 2021 and subsequent calendar years	Gross proceeds of sales of products or gross income derived from business in the state (excluding marketplace sales)
<b>Arkansas</b>	July 1, 2019	More than \$100,000 or 200 or more separate transactions	Sales of products, taxable services, digital codes, or specified digital products subject to Arkansas sales or use tax delivered into the state
<b>California</b>	April 1, 2019	More than \$500,000	Sales of property for delivery into the state
<b>Colorado</b>	June 1, 2019	More than \$100,000	Gross sales or services delivered into the state, including exempt sales
<b>Connecticut</b>	December 1, 2018	At least \$250,000 and 200 or more retail sales and systematic solicitation of sales in the state via the internet or other means; effective July 1 <sup>st</sup> 2019 at least \$100,000 and 200 or more retail sales and systematic solicitation of sales in the state via the internet or other means	Retail sales of products delivered into the state or services provided to a destination within state
<b>Florida</b>	July 1, 2021	More than \$100,000	All taxable remote sales transactions
<b>Georgia</b>	January 1, 2019	More than \$250,000 or 200 or more retail sales; effective January 1, 2020, \$100,000 or more or 200 separate transactions	Retail sales of products delivered into the state electronically or physically
<b>Hawaii</b>	July 1, 2018	At least \$100,000 or 200 or more separate transactions	Retail sales of products, intangible property, or services used/consumed or delivered in the state

<b>Idaho</b>	June 1, 2019	More than \$100,000	Sales delivered into the state
<b>Illinois</b>	October 1, 2018	At least \$100,000 or 200 or more separate sales	Sales of products in the state, including exempt sales but not sales for resale or occasional sales
<b>Indiana</b>	October 1, 2018	More than \$100,000 or 200 or more separate transactions	Sales of products, electronically transferred products, or services delivered in the state
<b>Iowa</b>	January 1, 2019	At least \$100,000 or 200 or more separate transactions; effective July 1, 2019 at least \$100,000 sales only	Sales of products, services, or specified digital products into the state
<b>Kansas</b>	July 1, 2021	More than \$100,000	All gross retail sales to Kansas customers
<b>Kentucky</b>	October 1, 2018	More than \$100,000 or 200 or more separate transactions	Sales of products or digital property delivered or transferred electronically
<b>Louisiana</b>	July 1, 2020	More than \$100,000 or 200 or more separate transactions	Sales of products, products transferred electronically, or taxable services delivered into the state
<b>Maine</b>	July 1, 2018	More than \$100,000 or 200 or more separate transactions	Gross sales of all products, electronically transferred products, or taxable services delivered into the state
<b>Massachusetts</b>	October 1, 2017	At least \$500,000 of internet sales and 100 or more separate sales; effective October 1, 2019 at least \$100,000 sales only	Gross sales of tangible personal property and services
<b>Maryland</b>	October 1, 2018	At least \$100,000 or 200 or more separate transactions	Sales of products or taxable services delivered into the state
<b>Michigan</b>	October 1, 2018	At least \$100,000 or 200 or more separate transactions	Taxable and non-taxable sales of property and services into the state
<b>Minnesota</b>	October 1, 2018	10 or more sales totaling more than \$100,000 or 100 or more retail sales; effective 10/1/2019 \$100,000 or 200 or more retail sales shipped to Minnesota	Retail sales from outside Minnesota into the state
<b>Mississippi</b>	September 1, 2018	More than \$250,000 and systematic exploitation of the market in the state	Sales of products and services into the state (retail, wholesale, and exempt)

<b>Missouri</b>	January 1, 2023	More than \$100,000	Taxable sales of tangible personal property for delivery into Missouri,
<b>Nebraska</b>	April 1, 2019	More than \$100,000 or 200 or more separate transactions	Gross sales into the state
<b>Nevada</b>	October 1, 2018	More than \$100,000 or 200 or more separate transactions	Taxable and exempt sales of products into the state
<b>New Jersey</b>	November 1, 2018	More than \$100,000 or 200 or more separate transactions	Sales of products, specified digital products, or services delivered in the state
<b>New Mexico</b>	July 1, 2019	More than \$100,000	Taxable gross receipts from sales, leases, and licenses of products, and sales of licenses and services of licenses for use of real property sourced to the state
<b>New York</b>	Immediately after Wayfair ruling, June 21, 2018	More than \$500,000 and 100 or more separate transactions	Gross sales of products delivered into the state
<b>North Carolina</b>	November 1, 2018	More than \$100,000 or 200 or more separate transactions	Sales of products or digital property sourced to North Carolina
<b>North Dakota</b>	January 1, 2018	More than \$100,000 or 200 or more separate transactions; effective January 1, 2019 at least \$100,000 sales only	Taxable sales and taxable services in the state
<b>Ohio</b>	January 1, 2018	More than \$500,000 and in-state software nexus; effective August 1, 2019 \$100,000 or 200 transactions and software nexus repealed	Taxable and exempt gross sales of tangible personal property for consumption in Ohio or from providing services the benefit of which is realized in the state
<b>Oklahoma</b>	November 1, 2019	More than \$100,000	Aggregate sales of products delivered into the state
<b>Pennsylvania</b>	July 1, 2019	More than \$100,000	Gross sales of products delivered into the state
<b>Rhode Island</b>	July 1, 2019	More than \$100,000 or 200 or more separate transactions	Sales of products, prewritten computer software and vendor-hosted prewritten software delivered electronically or by load and leave, and/or taxable services

<b>South Carolina</b>	November 1, 2018	More than \$100,000	Sales of all products, electronically transferred products, or services delivered into the state, whether taxable or exempt
<b>South Dakota</b>	November 1, 2018	More than \$100,000 or 200 or more separate transactions	Taxable and exempt sales of products, electronically transferred products, or services delivered into the state
<b>Tennessee</b>	October 1, 2019	More than \$500,000 and systematic solicitation of sales in the state; effective October 1, 2020 threshold lowered to \$100,000 in sales	Taxable products and taxable services into the state
<b>Texas</b>	October 1, 2019	More than \$500,000	Sales of taxable and exempt products and services into the state
<b>Utah</b>	January 1, 2019	More than \$100,000 or 200 or more separate transactions	Sales of products, electronically transferred products, or services delivered into the state
<b>Virginia</b>	July 1, 2019	More than \$100,000 or 200 or more separate transactions	Retail sales into the state
<b>Vermont</b>	July 1, 2018	At least \$100,000 or 200 or more individual sales transactions and systematic solicitation of sales from in-state customers	Sales into the state
<b>Washington</b>	October 1, 2018 (for remote transactions)  July 1, 2017 (for B&O tax only)	More than \$100,000 as of March 15, 2019  More than \$267,000 of yearly gross receipts sourced or attributed to WA in 2017, \$285,000 in 2018 or at least 25% of total yearly gross receipts sourced or attributed to WA  Effective January 1, 2020, the economic nexus threshold for B&O tax will change to \$100,000	Retail sales into the state; effective January 1, 2020, that changes to cumulative gross income in the state
<b>Washington D.C</b>	January 1, 2019	More than \$100,000 or 200 or more separate transactions	Taxable products and taxable services, including digital property

<b>West Virginia</b>	January 1, 2019	More than \$100,000 or 200 or more separate transactions	Sales of taxable and nontaxable products and services
<b>Wisconsin</b>	October 1, 2018	More than \$100,000 or 200 or more separate transactions. Effective February 20, 2021, \$100,000 in gross sales only	Sales of taxable and nontaxable products and services
<b>Wyoming</b>	February 1, 2019	More than \$100,000 or 200 or more separate transactions	Taxable, exempt, and wholesale sales of products, admissions, or services delivered into the state