

Wayfair update: State economic nexus law tracker



David M. Kall | Thursday, January 10, 2019

The legal environment of business is continuing to change following the U.S. Supreme Court's landmark decision in *South Dakota v. Wayfair*. [As we have reported](#), the case fundamentally alters sales and use tax obligations for many online and remote merchants. States are now free to require online and remote sellers to collect sales tax from their customers based solely upon in-state economic activity, even if they do not have a physical presence in the taxing state.

State Economic Nexus Laws

Since the *Wayfair* decision was handed down, business owners and tax experts have been watching closely for the states or Congress to respond with legislation. As expected, many states are moving to adopt economic nexus standards. In a series of blogs late last year, [we posted](#) a list of states that have adopted economic nexus standards. Since then, states have continued to pass legislation and issue administrative guidance regarding economic nexus for sales and use tax obligations. Our updated state-by-state list below shows the number of in-state sales and/or in-state sales transactions required to trigger nexus and the effective date of each state's law.

- Alabama (Oct. 1, 2018) \$250,000 in sales
- California (Apr. 1, 2019) 200 transactions or \$100,000 in sales
- Colorado (Dec. 1, 2018) 200 transactions or \$100,000 in sales
- Connecticut (Dec. 1, 2018) 200 transactions and \$250,000 in sales

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- District of Columbia (Jan. 1, 2019) 200 transactions or \$100,000 in sales
- Georgia (Jan. 1, 2019) 200 transactions or \$250,000 in sales
- Hawaii (July 1, 2018) 200 transactions or \$100,000 in sales
- Illinois (Oct. 1, 2018) 200 transactions or \$100,000 in sales
- Indiana (Oct. 1, 2017) 200 transactions or \$100,000 in sales
- Iowa (Jan. 1, 2019) 200 transactions or \$100,000 in sales
- Kentucky (Oct. 1, 2018) 200 transactions or \$100,000 in sales
- Louisiana (Jan. 1, 2019) 200 transactions or \$100,000 in sales
- Maine (Jul. 1, 2017) 200 transactions or \$100,000 in sales
- Maryland (Oct. 1, 2018) 200 transactions or \$100,000 in sales
- Massachusetts (Oct. 1, 2017) 100 transactions and \$500,000 in sales
- Michigan (Oct. 1, 2018) 200 transactions or \$100,000 in sales
- Minnesota (Oct. 1, 2018) 100 transactions or \$100,000 in sales in at least 10 transactions
- Mississippi (Sep. 1, 2018) \$250,000 in in-state sales
- Nebraska (Jan. 1, 2019) 200 transactions or \$100,000 in sales
- Nevada (Nov. 1, 2018) 200 transactions or \$100,000 in sales
- New Jersey (Nov. 1, 2018) 200 transactions or \$100,000 in sales
- North Carolina (Nov. 1, 2018) 200 transactions or \$100,000 in sales
- North Dakota (Oct. 1, 2018) 200 transactions or \$100,000 in sales
- Oklahoma (Jul. 1, 2018) \$10,000 in sales or follow notice and reporting requirements
- Pennsylvania (Apr. 1, 2018) \$10,000 in sales or follow notice and reporting requirements
- Rhode Island (Aug. 17, 2017) 200 transactions or \$100,000 in sales
- South Carolina (Nov. 1, 2018) \$100,000 in sales
- South Dakota (Nov. 1, 2018) 200 transactions or \$100,000 in sales
- Tennessee (Jul. 1, 2017) \$500,000 in sales
- Utah (Jan. 1, 2019) 200 transactions or \$100,000 in sales
- Vermont (Jul. 1, 2017) 200 transactions or \$100,000 in sales
- Washington (Oct. 1, 2018) 200 transactions or \$100,000 in sales
- West Virginia (Jan. 1, 2019) 200 transactions or \$100,000 in sales
- Wisconsin (Oct. 1, 2018) 200 transactions or \$100,000 in sales
- Wyoming (Feb. 1, 2019) 200 transactions or \$100,000 in sales



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