

States with South Dakota-style economic nexus (as of July 13, 2018)

States with economic nexus	Statutory start guide	Thresholds triggering a collection obligation (\$ and/or transaction volume)	Transaction included in threshold test
Alabama	<p>Will be applied proactively for sales made on or after 10.1.2018; statutory effective date was 1.1.2016</p>	<p>More than \$250,000 and additional activities</p>	<p>Retails sales of TPP* delivered into the state</p>
Connecticut	<p>12.1.2018</p>	<p>At least \$250,000 and</p> <p>200 or more retail sales and</p> <p>additional activities</p>	<p>Retail sales of TPP* delivered into the state</p>
Georgia	<p>1.1.2019</p>	<p>More than \$250,000 or</p>	<p>Retail sales of TPP* delivered</p>

		200 or more retail sales	into the state electronically or physically
Hawaii	7.1.2018	At least \$100,000 or 200 or more separate transactions	Retail sales of TPP*, intangible property, or services used/consumed or delivered in the state
Illinois	10.1.2018	At least \$100,000 or 200 or more separate sales	Sales of TPP* or services in the state
Indiana	7.1.2017 Under an injunction	More than \$100,000 or 200 or more separate transactions	Sales of TPP*, electronically-transferred products, or services delivered in the state
Iowa	1.1.2019	At least \$100,000 or 200 or more separate transactions	Iowa sales

Kentucky	<u>7.1.2018</u>	More than \$100,000 or 200 or more separate transactions	Sales of TPP* or digital property delivered or transferred electronically into the state
Louisiana	<u>Start date to be determined</u>	More than \$100,000 or 200 or more separate transactions	Sales of TPP*, products transferred electronically, or services delivered into the state
Maine	<u>10.1.2017</u>	More than \$100,000 or 200 or more separate transactions	Gross revenue from sales of TPP*, electronically-transferred products, or taxable services delivered into the state
Minnesota	<u>Start date to be determined</u>	Makes 10 or more retail sales totaling more than \$100,000 or 100 or more retail sales and <u>systematic</u>	Retail sales from outside Minnesota into the state

		<u>solicitation of sales in the state</u>	
Mississippi	<u>12.1.2017</u>	More than \$250,000 and <u>systematic exploitation of the market in the state</u>	Sales into the state
North Dakota	<u>10.1.2018</u>	More than \$100,000 or 200 or more separate transactions	Sales of TPP* and other taxable items delivered into the state
South Dakota	<u>5.1.2016</u> (under an injunction until further notice)	More than \$100,000 or 200 or more separate transactions	Sales of TPP*, electronically-transferred products, or services delivered into the state
Tennessee	<u>7.1.2017</u> (under an injunction until further notice)	More than \$500,000 and <u>systematic solicitation of sales in the state</u>	Sales into the state
Vermont	<u>7.1.2018</u>	At least \$100,000 or 200 or more	Sales into the state

		individual sales transactions and <u>systematic solicitation of sales from in-state customers</u>	
Washington	<u>7.1.2017</u> (for B&O tax only)	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	Retail sales into the state
Wisconsin	<u>10.1.2018</u>	More than \$100,000 or 200 or more separate transactions	Sales of taxable products and services
Wyoming	<u>7.1.2017</u> (under an injunction until <u>further notice</u>)	More than \$100,000 or 200 or more separate transactions	Sales of TPP*, admissions, or services delivered into the state