

State and Local Tax Matrix

As of: 22. Jun 17

Sales Taxes

States Espousing Economic Nexus Principles
(and States with Reporting Requirements)

CAVEAT: This is changing on a MONTHLY basis

State	Threshold	Comments
Alabama	\$250k sales	Regulation / Challenge filed in AL Tax Tribunal (pending) Effective: January 1, 2016
Massachusetts	\$500k ; or, 100 or more transactions	DOR Directive - "No Quill challenge." No new law, etc., just comply with Quill principle, but distinguish internet commerce from Quill facts. (Mail order vendors is NOT the same as internet commerce.) Today SW downloaded to customers' computers and cookies stored (this is no longer an immaterial number of floppy disks in the state). These are in-state business activities. Oklahoma has a similar "No Quill challenge."
Minnesota	\$10k or more during the last 12 months as of the last day of the most recent calendar quarter.	Statute - Governor to sign. Marketplace Provider - effective July 1, 2019 First state that would impose tax collection duties on marketplace providers like Amazon and eBay on behalf of 3rd party sellers.
North Dakota	\$100k sales; or, 200 or more transactions	Statute Effective upon US Supreme Court overturning Quill
South Dakota	\$100k sales; or, 200 or more transactions	Statute Effective: May 1, 2016 A court found the statute unconstitutional, but the case is being appealed. (SD Sup. Ct.)
Tennessee	\$500k sales	Regulation Voluntary compliance; only enforceable if Quill overturned. TN Chancery Ct. suspended enforcement of the bright-line nexus rule. Effective: January 1, 2017 (registration by March 1, 2017).
Vermont	\$100k sales; or, 200 or more transactions	Statute - "vendor" now includes remote seller; new notification requirements. Effective the later of: (1) July 1, 2017; or, (2) quarter after a Court or Federal legislation abrogates Quill's physical presence requirement.
Wyoming	\$100k sales; or, 200 or more transactions	Statute Effective: July 1, 2017
Others	Various	Bills introduced in several other states, but too early to tell what is going to happen. Several have already died in committees, not expected to be signed by Governors, etc.