

ECONOMIC NEXUS BY STATE



As of 08/01/2026

STATE	THRESHOLD	THRESHOLD CRITERIA	ENFORCEMENT DATE
Alabama	\$250k and nexus activity	Retail Sales	10/1/2018
Alaska	\$100K ¹	Gross Revenue	4/1/2020
Arizona	\$200K (2019); \$150K (2020); \$100K(2021)	Gross Proceeds	9/30/2019
Arkansas	\$100K or 200 Transactions	Taxable Sales	7/1/2019
California	\$500K	Sales of TPP	4/1/2019
Colorado	\$100K	Retail Sales of TPP	6/1/2019
Connecticut	\$100K and 200 Transactions ²	Gross Receipts	7/1/2019
Delaware	No State Sales Tax	N/A	N/A
Dist. of Columbia	\$100K or 200 Transactions	Retail Sales	1/1/2019
Florida	\$100K	Sales	7/1/2021
Georgia	\$100K or 200 Transactions	Gross Sales	1/1/2019
Hawaii	\$100K or 200 Transactions	Gross Proceeds	7/1/2018
Idaho	\$100K	Sales	6/1/2019
Illinois	\$100K ³	Gross Receipts of TPP	10/1/2018
Indiana	\$100K ⁴	Gross Revenue	10/1/2018
Iowa	\$100K ⁵	Gross Sales	1/1/2019
Kansas	\$100K	Sales	7/1/2021
Kentucky	\$100K ⁶	Gross Revenue	7/1/2018
Louisiana	\$100K ⁷	Retail Sales	1/1/2019
Maine	\$100K ⁸	Gross Revenue	7/1/2018
Maryland	\$100K or 200 Transactions	Gross Revenue	10/1/2018
Massachusetts	\$100K ⁹	Gross Sales	10/1/2019
Michigan	\$100K or 200 Transactions	Gross Receipts	10/1/2018
Minnesota	\$100K or 200 Transactions ¹⁰	Retail Sales	10/1/2018
Mississippi	\$250K	Total Sales	9/1/2018
Missouri	\$100K	Sales	1/1/2023
Montana	No State Sales Tax	N/A	N/A
Nebraska	\$100K or 200 Transactions	Sales	1/1/2019

¹ Alaska has no state sales tax. Certain municipalities do impose tax. \$100K or 200 Transactions on Gross Sales from 4/1/20 through 12/31/24.

² Economic threshold reduced from \$250K to \$100K, effective 7/1/2019. Prior threshold applies before.

³ \$100K or 200 Transactions on Gross Sales from 10/1/18 through 12/31/25.

⁴ \$100K or 200 Transactions on Gross Sales from 1/1/18 through 12/31/23.

⁵ \$100K or 200 Transactions from 1/1/19 through 6/30/19.

⁶ \$100K or 200 Transactions on Gross Sales from 10/1/18 through 7/31/26.

⁷ \$100K or 200 Transactions on Gross Sales from 1/1/19 through 08/31/23.

⁸ \$100K or 200 Transactions from 7/1/18 through 12/31/21.

⁹ \$500K and 100 Transactions from 10/1/17 thru 9/30/19.

¹⁰ \$100K and 10 sales or 100 Transactions from 10/1/18 thru 9/30/19.



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STATE	THRESHOLD	THRESHOLD CRITERIA	ENFORCEMENT DATE
Nevada	\$100K or 200 Transactions	Gross Receipts	10/1/2018
New Hampshire	No State Sales Tax	N/A	N/A
New Jersey	\$100K or 200 Transactions	Gross Revenue	11/1/2018
New Mexico	\$100K	Sales	7/1/2019
New York	\$500K and 100 Transactions ¹¹	Sales of TPP	6/21/2018
North Carolina	\$100K ¹²	Gross Sales	11/1/2018
North Dakota	\$100K	Sales	10/1/2018
Ohio	\$100K or 200 Transactions ¹³	Gross Receipts	1/1/2018
Oklahoma	\$100K	Aggregate Sales	11/1/2019
Oregon	No State Sales Tax	N/A	N/A
Pennsylvania	\$100K	Taxable Sales	7/1/2019
Rhode Island	\$100K or 200 Transactions	Gross Revenue	8/17/2017
South Carolina	\$100K	Gross Proceeds	11/1/2018
South Dakota	\$100K ¹⁴	Gross Revenue	11/1/2018
Tennessee	\$100K ¹⁵	Sales	10/1/2019
Texas	\$500K	Total Revenue	10/1/2019
Utah	\$100K ¹⁶	Gross Sales	1/1/2019
Vermont	\$100K or 200 Transactions	Sales	7/1/2018
Virginia	\$100K or 200 Transactions	Gross Revenue	7/1/2019
Washington	\$100K ¹⁷	Gross Annual Income	10/1/2018
West Virginia	\$100K or 200 Transactions	Gross Sales	1/1/2019
Wisconsin	\$100K	Gross Sales	10/1/2018
Wyoming	\$100K ¹⁸	Gross Revenue	2/1/2019
Puerto Rico	\$100K or 200 Transactions	Gross Revenue	1/1/2021

¹¹ Economic threshold changed from \$300K to \$500K on June 24, 2019, retroactive to June 21, 2018.

¹² Removed 200 Transaction requirement 7/1/24.

¹³ \$500K from 1/1/18 thru 7/31/19.

¹⁴ Removed 200 Transaction requirement 07/01/23.

¹⁵ \$500K from 10/1/19 thru 9/30/20.

¹⁶ \$100K or 200 Transactions on Sales from 1/1/19 through 06/30/25.

¹⁷ Removed 200 Transaction requirement 03/14/19.

¹⁸ \$100K or 200 Transactions on Sales from 1/1/19 through 06/30/25.

