

# ANDERS STATE AND LOCAL TAX (SALT)

## ECONOMIC NEXUS BY STATE

As of 09/14/2023

STATE	THRESHOLD	THRESHOLD CRITERIA	ENFORCEMENT DATE
Alabama	\$250k and nexus activity	Retail Sales	10/1/2018
Alaska	\$100K or 200 Transactions <sup>1</sup>	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 <sup>2</sup>	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 or 200 Transactions	Gross Receipts of TPP	10/1/2018
Indiana	\$100K or 200 Transactions	Gross Revenue	10/1/2018
Iowa	\$100K <sup>3</sup>	Gross Sales	1/1/2019
Kansas	\$100K	Sales	7/1/2021
Kentucky	\$100K or 200 Transactions	Gross Revenue	7/1/2018
Louisiana	\$100K or 200 Transactions	Gross Revenue	1/1/2019
Maine	\$100K <sup>4</sup>	Gross Revenue	7/1/2018
Maryland	\$100K or 200 Transactions	Gross Revenue	10/1/2018
Massachusetts	\$100K <sup>5</sup>	Gross Sales	10/1/2019
Michigan	\$100K or 200 Transactions	Gross Receipts	10/1/2018
Minnesota	\$100K or 200 Transactions <sup>6</sup>	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

<sup>1</sup> Alaska has no state sales tax. Certain municipalities do impose tax.

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

<sup>3</sup> \$100K or 200 Transactions from 1/1/19 through 6/30/19.

<sup>4</sup> \$100K or 200 Transactions from 7/1/18 through 12/31/21.

<sup>5</sup> \$500K and 100 Transactions from 10/1/17 thru 9/30/19.

<sup>6</sup> \$100K and 10 sales or 100 Transactions from 10/1/18 thru 9/30/19.

As of 09/14/2023

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 <sup>7</sup>	Sales of TPP	6/21/2018
North Carolina	\$100K or 200 Transactions	Gross Sales	11/1/2018
North Dakota	\$100K Sales	Sales	10/1/2018
Ohio	\$100K or 200 Transactions <sup>8</sup>	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 <sup>9</sup>	Gross Revenue	11/1/2018
Tennessee	\$100K <sup>10</sup>	Sales	10/1/2019
Texas	\$500K	Total Revenue	10/1/2019
Utah	\$100K or 200 Transactions	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 <sup>11</sup>	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 or 200 Transactions	Gross Revenue	1/1/2021
Puerto Rico	\$100K or 200 Transactions	Gross Revenue	1/1/2021

<sup>7</sup> Economic threshold changed from \$300K to \$500K on June 24, 2019, retroactive to June 21, 2018

<sup>8</sup> \$500K from 1/1/18 thru 7/31/19.

<sup>9</sup> Removed 200 transaction requirement 07/01/23.

<sup>10</sup> \$500K from 10/1/19 thru 9/20/20.

<sup>11</sup> Removed 200 transaction requirement 03/14/19.



www.anderscpa.com | (314) 655-5500

## LEARN MORE ABOUT OUR SERVICES.

Robert V. Willeford, Jr., CPA, Esq  
314-474-0706 | rwilleford@anderscpa.com