

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 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 or 200 Transactions	Gross Receipts of TPP	10/1/2018
Indiana	\$100K ¹⁴	Gross Revenue	10/1/2018
Iowa	\$100K ³	Gross Sales	1/1/2019
Kansas	\$100K	Sales	7/1/2021
Kentucky	\$100K or 200 Transactions	Gross Revenue	7/1/2018
Louisiana	\$100K ¹²	Retail Sales	1/1/2019
Maine	\$100K ¹¹	Gross Revenue	7/1/2018
Maryland	\$100K or 200 Transactions	Gross Revenue	10/1/2018
Massachusetts	\$100K ⁴	Gross Sales	10/1/2019
Michigan	\$100K or 200 Transactions	Gross Receipts	10/1/2018
Minnesota	\$100K or 200 Transactions ⁵	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.

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

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

⁴ \$500K and 100 Transactions from 10/1/17 through 9/30/19.

⁵ \$100K and 10 sales or 100 Transactions from 10/1/18 through 9/30/19.

⁶ Economic threshold changed from \$300K to \$500K on 6/24/19, retroactive to 6/21/18.

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 ⁶	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 ⁷	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 ¹⁰	Gross Revenue	11/1/2018
Tennessee	\$100K ⁸	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 ⁹	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 ¹³	Gross Revenue	1/1/2021
Puerto Rico	\$100K or 200 Transactions	Gross Revenue	1/1/2021

⁷ \$500K from 1/1/18 through 7/31/19.

⁸ \$500K from 1/1/18 through 7/31/19.

⁹ Removed 200 Transaction requirement 3/14/19.

¹⁰ Removed 200 Transaction requirement 7/01/23.

¹¹ Removed 200 Transaction requirement 12/31/21.

¹² Removed 200 Transaction requirement and changed Gross Sales to Retail Sales 8/31/23.

¹³ Removed 200 Transaction requirement 7/01/24.

¹⁴ \$100k or 200 Transactions on Gross Sales from 1/1/18 through 12/31/23.



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