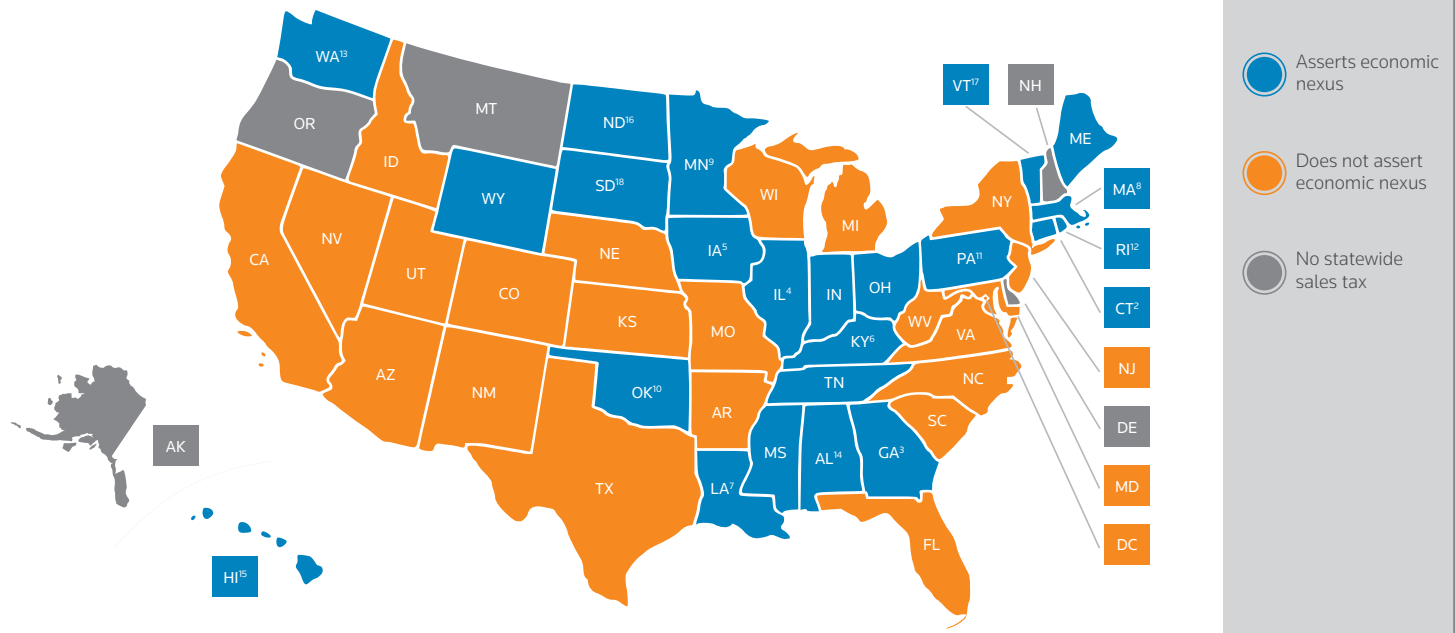


Economic Nexus

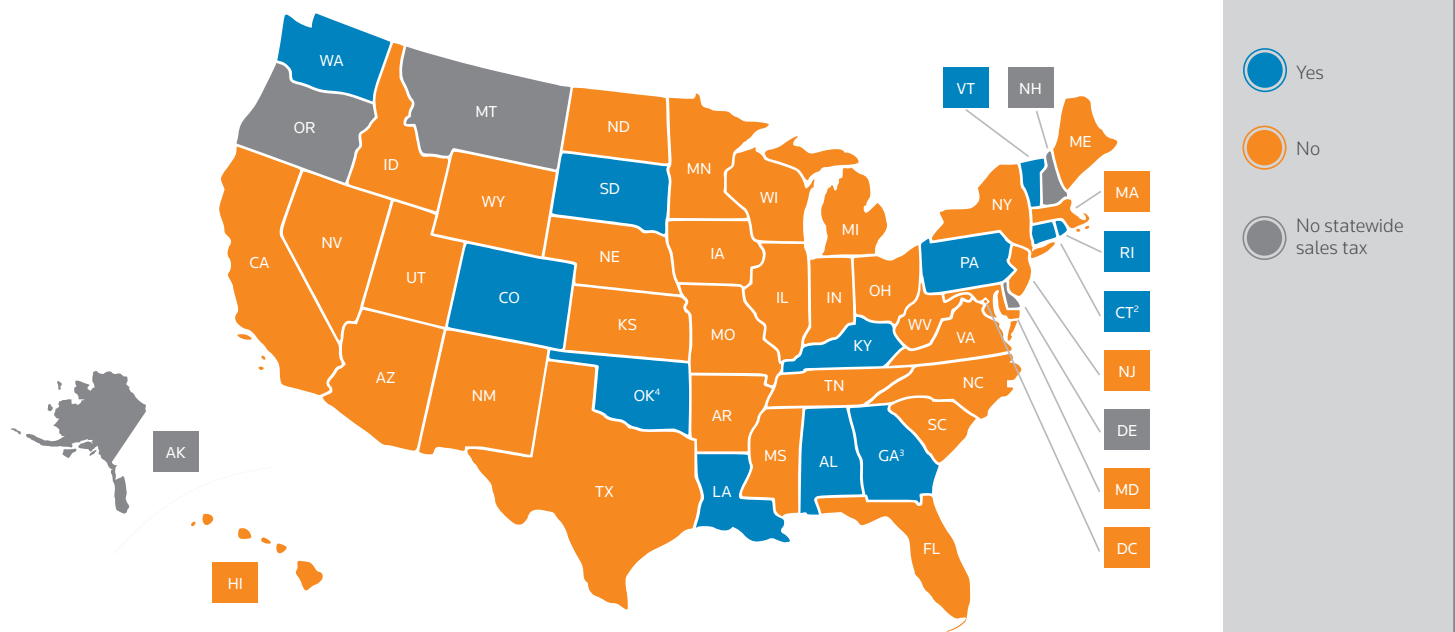
Does the state assert sales/use tax jurisdiction on the basis of economic nexus?¹



- 1 Current as of June 21, 2018.
- 2 Beginning December 1, 2018.
- 3 Beginning January 1, 2019; only as an elective alternative to notice and reporting requirements.
- 4 Beginning October 1, 2018.
- 5 Beginning January 1, 2019.
- 6 Beginning July 1, 2018.
- 7 Contingent on the outcome in South Dakota v. Wayfair. The Louisiana Department of Revenue is studying the decision.
- 8 Massachusetts Department of Revenue considers cookies and apps to be "physical presence."
- 9 Sales via third-party marketplace can create nexus effective July 1, 2019 or, if earlier, a U.S. Supreme Court decision overturning the physical presence requirement.
- 10 Only as an elective alternative to notice and reporting requirements.
- 11 Only as an elective alternative to notice and reporting requirements.
- 12 Only as an elective alternative to notice and reporting requirements.
- 13 Only as an elective alternative to notice and reporting requirements.
- 14 Regulation will be enforced only to the extent permitted under South Dakota v. Wayfair.
- 15 Beginning July 1, 2018.
- 16 Contingent on the outcome of South Dakota v. Wayfair. The North Dakota Office of State Tax Commissioner announced that the law took effect on June 21, 2018.
- 17 Contingent on the outcome of South Dakota v. Wayfair. The Vermont Department of Taxes announced that the law is effective and will be enforced beginning July 1, 2018.
- 18 An injunction prevents the state from enforcing the law until the South Dakota Supreme Court rules on the case remanded by the Wayfair Court.

Notice and Reporting Requirements

Does the state impose use tax notice and reporting requirements on remote sellers?¹



- 1 Current as of June 21, 2018. Note: registering to collect and remit sales tax typically relieves a seller of use tax notice and reporting obligations.
- 2 Beginning December 1, 2018 applies to "referrers." Connecticut also takes the position that existing state records law allows it to require remote sellers to disclose in-state sales.
- 3 Beginning January 1, 2019.
- 4 Beginning July 1, 2018.