

STATE	THRESHOLD	EFFECTIVE DATE
AL	\$250K / No transaction threshold	10/1/2018
AK	No tax	
AZ ¹	\$200K / \$150K / \$100 No transaction threshold	10/1/2019
AR	\$100K or 200 transactions	7/1/2019
CA	\$500K / No transaction threshold	4/1/2019
CO	\$100K / No transaction threshold	6/1/2019
CT	\$100K and 200 transactions	12/1/2018
DE	No tax	
DC	\$100K or 200 transactions	1/1/2019
FL	Not yet enacted standard	
GA	\$250K / \$100K (1/1/2020) or 200 transactions	1/1/2019
HI	\$100K or 200 transactions	1/1/2018
ID	\$100K / No transaction threshold	6/1/2019
IL	\$100K or 200 transactions	10/1/2018
IN	\$100K or 200 transactions	10/1/2018
IA	\$100K / No transaction threshold	1/1/2019
KS	No dollar/transaction thresholds	10/1/2019
KY	\$100K or 200 transactions	10/1/2018
LA ²	\$100K or 200 transactions	n/a
ME	\$100K or 200 transactions	7/1/2018
MD	\$100K or 200 transactions	10/1/2018
MA	\$100K / No transaction threshold (10/1/2019) / \$500K and 100 transactions (before 10/1/2019)	10/1/2019
MI	\$100K or 200 transactions	10/1/2018
MN	\$100K or 200 transactions	10/1/2018
MS	\$250K / No transaction threshold	9/1/2018
MO	Not yet enacted standard	

STATE	THRESHOLD	EFFECTIVE DATE
MT	No tax	
NE	\$100K or 200 transactions	1/1/2019
NV	\$100K or 200 transactions	10/1/2018
NH	No Tax	
NJ	\$100K or 200 transactions	11/1/2018
NM	\$100k / No transaction threshold	7/1/2019
NY	\$500K and 100 transactions	6/21/2018
NYC ³	\$500K and 100 transactions No local threshold	6/21/2019
NC	\$100K or 200 transactions	11/1/2018
ND	\$100K / No transaction threshold	10/1/2018
OH	\$100K or 200 transactions	8/1/2019
OK	\$100K (11/1/2019) No transaction threshold	7/1/2018
OR	No tax	
PA	\$100K / No transaction threshold	7/1/2019
RI	\$100 or 200 transactions	7/1/2019
SC	\$100K / No transaction threshold	11/1/2018
SD	\$100K or 200 transactions	11/1/2018
TN	\$500K / No transaction threshold	7/1/2019
TX	\$500K / No transaction threshold	10/1/2019
UT	\$100K or 200 transactions	1/1/2019
VT	\$100K or 200 transactions	7/1/2018
VA	\$100K or 200 transactions	7/1/2019
WA	\$10K and \$100K No transaction threshold	10/1/2018
WV	\$100K or 200 transactions	1/1/2019
WI	\$100K or 200 transactions	10/1/2018
WY	\$100K or 200 transactions	2/1/2019

¹Arizona has enacted an economic nexus standard for remote sellers whose sales to customers in the state exceed \$200,000 in calendar year 2019, \$150,000 in 2020, and \$100,000 in 2021 and thereafter.

²This provision has not yet been implemented and not expected to be implemented prior to 2020.

³NYC has legislatively incorporated the state nexus standard into its laws.