

SALES TAX: Remote Seller and Marketplace Facilitator Economic Nexus Thresholds

This chart summarizes the sales/use tax economic nexus thresholds for remote sellers and marketplace facilitators in each state. A remote seller is an out-of-state entity that does not have physical presence in a state but makes sales that are delivered into the state. A marketplace facilitator, also known as a marketplace provider, is generally defined as the entity that owns and operates the marketplace (or platform), and it directly or indirectly processes transactions on behalf of marketplace sellers.

State	Sales	and/or	Transactions
Alabama	\$250,000	-	-
Alaska	No state sales tax - local sales tax is allowed		
Arizona	\$100,000	-	-
Arkansas	\$100,000	or	200
California	\$500,000	-	-
Colorado	\$100,000	-	-
Connecticut	\$100,000	and	200
Delaware	No state sales tax		
District of Columbia	\$100,000	or	200
Florida	\$100,000	-	-
Georgia	\$100,000	or	200
Hawaii	\$100,000	or	200
Idaho	\$100,000	-	-
Illinois	\$100,000	or	200
Indiana	\$100,000	or	200
Iowa	\$100,000	-	-
Kansas	\$100,000	-	-
Kentucky	\$100,000	or	200
Louisiana	\$100,000	or	200
Maine	\$100,000	or	200
Maryland	\$100,000	or	200
Massachusetts	\$100,000	-	-
Michigan	\$100,000	or	200
Minnesota	\$100,000	or	100
Mississippi	\$250,000	-	-

State	Sales	and/or	Transactions
Missouri	\$100,000	-	-
Montana	No state sales tax		
Nebraska	\$100,000	or	200
Nevada	\$100,000	or	200
New Hampshire	No state sales tax		
New Jersey	\$100,000	or	200
New Mexico	\$100,000	-	-
New York	\$500,000	and	100
North Carolina	\$100,000	or	200
North Dakota	\$100,000	-	-
Ohio	\$100,000	or	200
Oklahoma*	\$100,000	-	-
Oregon	No state sales tax		
Pennsylvania	\$100,000	-	-
Rhode Island	\$100,000	or	200
South Carolina	\$100,000	-	-
South Dakota	\$100,000	or	200
Tennessee	\$100,000	-	-
Texas	\$500,000	-	-
Utah	\$100,000	or	200
Vermont	\$100,000	or	200
Virginia	\$100,000	or	200
Washington	\$100,000	-	-
West Virginia	\$100,000	or	200
Wisconsin	\$100,000	or	200
Wyoming	\$100,000	or	200

Note: The states vary on whether the calculation is gross sales or taxable sales. In some states, the "sales threshold" is evaluated on a separate-company basis, while other states evaluate the threshold by including sales made by all affiliates. Marketplace facilitator laws also have bearing on whether the "sales threshold" is met in certain states.

*Oklahoma's marketplace facilitator threshold is different from its remote seller threshold.

Consult with a BDO professional for more information.