



MULTISTATE TAX COMMISSION

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## **Nexus Program Director's Update on Significant Nexus Law Developments Since July 23, 2018**

### **Implementation of *South Dakota v. Wayfair, Inc.*, 585 U.S. \_\_\_ (2018)**

The following states have enacted economic nexus statutes similar to South Dakota's, and are currently enforcing them as of the dates shown:

**Hawaii** (effective 7/1/18 for general excise tax)(Department announcement No. 2018-10 published 7/10/18)

**Illinois** (effective 10/1/18)

**Indiana** (litigation settled; eff. 10/1/18)

**Kentucky** (effective 7/1/18 with "soft" implementation)

**Maine** (effective 7/1/18)

**New Jersey** (effective 11/1/18)

**North Dakota** (effective 10/1/18—Tax Commissioner statement published 7/11/18)

**South Dakota** (effective 10/1/18)

**Vermont** (effective 7/1/18)

The following states have enacted economic nexus statutes similar to South Dakota's, and have published future enforcement dates as shown:

**Iowa** (effective 1/1/19)

**Louisiana** (effective 1/1/19)

**Utah** (effective 1/1/19)

**Wyoming** (litigation pending)

The following states have issued regulations requiring remote seller collection requirements, not yet implemented:

**Tennessee** regulation (\$500,000/yr. threshold)(litigation pending)

**Texas** draft regulation (\$500,000/yr. threshold, proposed eff. 1/1/19)

The following states have enacted economic nexus statutes or regulations with thresholds different from South Dakota's:

**Connecticut** (\$250,000/yr. and 200 transactions threshold, effective 12/1/18)

The following states have enacted provisions requiring the remote seller to either collect or comply with notice/reporting requirements:

**Georgia** (\$250,000/yr. or 200 transactions threshold, option to notice/report or collect, effective 1/1/19)

**Oklahoma** (\$10,000/yr. threshold—option to notice/report or collect, effective 7/1/18)

**Pennsylvania** (\$10,000/yr. threshold—option to notice/report or collect, effective 3/1/18)

**Rhode Island** (\$100,000 sales or 200 transactions/yr. effective 7/1/18—option to notice/report or collect)

The following states view their current nexus statutes or regulations, with the *Wayfair* decision, as requiring remote sellers to collect their sales/use taxes, and have implemented enforcement as of the dates shown:

**Alabama** (regulation--\$250,000/yr. threshold; effective 10/1/18; Department of Revenue statement published 7/3/18)

**Maryland** Comptroller's Office (emergency reg 03.06.01.33 requires remote sellers w/> \$100,000 sales or 200 transactions/yr. to collect, eff. 10/1/18)

**Mississippi** reg (>\$250,000 sales/yr, effective 9/1/18—guidance published 8/6/18)

**Nevada** reg (>\$100,000 sales/yr. or 200 transactions/yr., eff. 10/1/18; Legis. Commission approved on 9/27/18)

**South Carolina** Rev Ruling # 18-14 (>\$100,000 sales/yr. eff. 11/1/18)

**Washington** (notice posted 8/3/18 requires remote sellers w/> \$100,000 sales or 200 transactions to collect, eff. 10/1/18)

**Wisconsin** (Department of Revenue emergency rule requires remote sellers w/> \$100,000 sales or 200 transactions to collect effective 10/1/18)

The following states have issued notices implementing *Wayfair* under existing statutory authority:

**Michigan** (Bulletin 2018-16 requires remote sellers w/>\$100,000 sales or 200 transactions to collect, eff. 10/1/18)

**Minnesota** (news release published 7/25/18 requires remote sellers w/>\$100,000 sales and 10 transactions, or 100 transactions to collect, eff. 10/1/18)

The following states are implementing “cookie nexus” provisions:

**Massachusetts** is enforcing its “cookie nexus” regulation 830 CMR 64H.1.7 (\$500,000/yr. threshold)( effective 10/1/17) (Massachusetts Department of Revenue Statement, 6/22/18).

**Ohio** (in litigation, \$500,000/yr. threshold plus “cookie nexus,” effective 1/1/18)

**Iowa** (S. F. 2417 >\$100,000 sales or 200 trans./yr. eff. 1/1/19)

## **State Legislation**

### New Jersey

New Jersey enacted A. 4496 (introduced the same day that *Wayfair* was decided), effective 11/1/18, requiring remote retailers with annual sales of \$100,000 or more or 200 transactions or more to collect sales/use tax, and including provisions requiring marketplace facilitators to collect on sales above the threshold, using that same effective date.

### South Dakota

South Dakota enacted SB 1, which imposes collection requirements on all remote sellers, except the litigants in *Wayfair*, using the SB 106 economic nexus threshold, effective 11/1/18. South Dakota also enacted SB 2, which imposes collection requirements on marketplace facilitators for their facilitated sales above the SB 106 economic nexus threshold, effective 3/1/19. Ryan Prete, "South Dakota Lifts Injunction, Will Tax Online Sales Nov. 1," *Bloomberg BNA Daily Tax Report* (9/14/18).

## **Rulings or Other Administrative Actions**

### New Hampshire

New Hampshire Department of Revenue Administration published TIR 2010-004 on 8/13/18 stating that under RSA Chp. 78-D, enacted in 2009, before a state can obtain purchaser information from a seller located in New Hampshire, the state must provide written confirmation that it has given notice to the New Hampshire Department of Revenue Administration, and the request meets the requirements of RSA Chp. 78-D.

### Rhode Island

In "State of Rhode Island and Providence Plantations," an administrative hearing (No. 13-T-0173) before the Division of Taxation decided under pre-*Wayfair* nexus law, the taxpayer, an out-of-state internet and catalog retailer selling riding apparel, tacks and horse care items, successfully challenged the Division's assessment for uncollected sales/use tax. The taxpayer and a "brick and mortar" business located in Rhode Island that sold the same items were subsidiaries of a common parent. The taxpayer established that the "brick and mortar" retailer's activities were sufficiently separate from the taxpayer's, so that no representational nexus existed between the two.

## Texas

In Private Letter Ruling No. 20180105083816 dated September 8, 2018, the Texas Comptroller ruled that an out-of-state online marketplace platform used to sell software and digital products of third parties was not subject to Texas franchise tax, because the taxpayer represented that it had no physical presence (employees, representatives or property) in the state.

In Comptroller's Decision dated 9/4/18, CPA Hearing No. 115,001, Docket No. 304-18-2753.26, the Texas Comptroller determined final a sales/use tax assessment against an Illinois corporation that performed various promotional product management services for customers, some of which had storefronts in Texas. The taxpayer sporadically sent employees to Texas to perform such services during the audit period. Those employee activities created representational nexus. Although their activities may not have been solicitation, they helped establish and maintain the taxpayer's market in the state.

PLR 2017010116 dated 8/14/18 provides that an online clothing retailer has nexus with Texas for purposes of the collection obligation for sales/use tax. The retailer ships clothing to customers in Texas monthly, giving customers 7 days to try on and keep the merchandise or return it to the retailer, which charges the customer only for items kept beyond the 7-day period. The Texas Comptroller determined that the merchandise constituted property of the retailer in Texas during the 7-day trial period, which created physical presence nexus.

## Cases

### Alabama

In *Department of Revenue v. Scholastic Book Clubs, Inc.*, the Alabama Court of Civil Appeals issued its determination on 9/7/18 upholding the Montgomery Circuit Court's vacation of the Alabama Tax Tribunal's decision upholding the Department's assessment of use tax against Scholastic Book Clubs, Inc. (SBC). SBC argued that had no statutory obligation to collect use tax on its book sales, and alternatively, such an obligation would be unconstitutional for lack of nexus. The trial court determined that SBC did not have an obligation to collect, based on statutory grounds, so did not address the constitutional issue. Because the teachers who distributed order forms to students, took orders, collected the students' money, and received redeemable bonus points had not contractual relationship with SBC, their activities were not on behalf of SBC under Ala. Code Section 40-23-68(b). The appellate court agreed.

### Arizona

In *City of Phoenix v. Orbitz Worldwide Inc.*, the Arizona Court of Appeals on September 6, 2018 held that an online travel company was considered a “broker” for hotels under Arizona law and was liable for local transaction privilege tax on the full price of hotel rooms charged to the customer.

### Chicago, Illinois

Apple Inc. has filed a complaint in the Circuit Court of Cook County, Illinois challenging the Chicago amusement tax on streaming services, contending that it violates the Internet Tax Freedom Act and is unconstitutional. In an earlier case brought by a consumer, *Labell v. City of Chicago*, Circuit Court of Cook County, Illinois, the tax had been upheld at the circuit court level. Andrea Muse, “Apple Challenges Chicago Tax on Streaming Services,” *Tax Analysts State Tax Today* (8/30/18).

### Indiana

NetChoice and American Catalog Mailers Association suit filed in Indiana seeking a declaratory judgement that Indiana Act No. 1129, anti-*Quill* legislation be declared unconstitutional, has been settled and dismissed, in light of *Wayfair*. Jad Chamseddine, “Indiana Court Dismisses ACMA, NetChoice Suit After Reaching Settlement,” *Tax Analysts State Tax Today* (8/29/18).

### Louisiana

At oral argument in *Normand v. Wal-Mart.com USA LLC* (pending in Louisiana Fifth Circuit Court of Appeals), the local parish argued that Wal-Mart.com, as a marketplace facilitator, was a “dealer” under Louisiana law and required to collect the local tax on marketplace sales it facilitated. The lower court had imposed such an obligation. Andrea Muse, “Louisiana Locality Says Walmart Must Collect Tax on Third-Party Sales,” *Tax Analysts State Tax Today* (10/15/18).

### Maryland

In *Staples, Inc. v. Comptroller of the Treasury*, a Maryland circuit court affirmed the State Tax Court, which upheld the Comptroller’s corporate income tax assessment against two out-of-state corporations that had no physical presence in the state, but were deemed to have “enterprise dependence” on their in-state subsidiaries. In reliance on *Comptroller v. Syl, Inc.*, 375 Md 78 (2003) and *Gore Enter. Holding, Inc. v. Comptroller*, 437 Md 492 (2014), the court determined that the out-of-state corporations also lacked “real economic substance as separate business entities.” CCH Federal and State Tax News Highlights, S.9, Maryland—Corporate Income Tax: “Enterprise Dependency” Used to Establish Nexus, (Aug. 13, 2018)

## Ohio

Litigation in *American Catalog Merchants Association v. Testa*, American Catalog Merchants Association remains pending in Ohio district court challenging the constitutionality of the Ohio Rev. Code 5741.01(I)(2)(i) provisions for “cookie nexus”, claiming violations of due process, Commerce Clause, and the Internet Tax Freedom Act. The Ohio AG is seeking dismissal. “Alex Ebert, “Ohio AG Seeks to Dismiss, Stay ‘Cookie’ Sales Tax Dispute,” Bloomberg BNA Daily Tax Report (4/6/18).

## Oregon

In its 8/8/18 opinion in *Capital One Auto Finance Inc. v. Department of Revenue*, the Oregon Supreme Court affirmed the lower court’s determination that the taxpayer’s affiliate corporations, out-of-state banks, Capital One Bank and Capital One FSB, had economic nexus with Oregon for corporate income tax as a result of their extensive activities, performed remotely, in offering credit card products, consumer loans, accepting deposit products, and engaging in consumer and small-business lending to over Oregon 500,000 customers, charging fees over \$150 million/yr. The court determined that the banks derived income from sources within the state, which income was taxable.

## South Carolina

The South Carolina Department of Revenue issued a sales/use tax assessment of \$12.5 million assessment against Amazon Services LLC for uncollected tax on sales on its website for its marketplace sellers since January 1, 2016. Amazon sought a contested hearing in July 2017. Amy Hamilton, “Amazon Market Place Case Reassigned to South Carolina Chief ALJ,” Tax Notes (9/5/17). The Department filed a motion for preliminary injunction to compel Amazon to commence placing in trust tax collections on it’s third-party sellers’ sells, alleging irreparable harm for failure to collect. However, the administrative law judge denied the motion, and the case remains pending. Andrew Ballard, “Amazon Avoids Collecting South Carolina Marketplace Taxes,” Bloomberg BNA Daily Tax Report (1/31/18). The Department filed a motion on April 2, 2018 to require Amazon to turn over its list of third-party sellers. Amazon asserts that if the court orders that, a protective order be entered prohibiting the Department from using any of that information for future enforcement efforts. Amy Hamilton, “Amazon, State Fight over Third-Party Seller Data,” Tax Analysts State Tax Notes (4/16/18); Amy Hamilton, “Drama Over Amazon Third-Party Data,” Tax Analysts State Tax Today (6/19/18).

### South Dakota

Following remand by the U.S. Supreme Court of *South Dakota v. Wayfair, Inc.* back to the South Dakota district court for a determination on the constitutionality of SB 106, the case remains pending.

### Tennessee

NetChoice and American Catalog Mailers Association challenged in Tennessee chancery court the constitutionality of Tennessee's Rule 129, which would require remote retailers with Tennessee sales exceeding \$500,000 to commence collection of Tennessee sales/use tax. The case remains pending.

### Virginia

Massachusetts Department of Revenue promulgated Reg 830 CMR 64 H.1.7, providing that effective October 1, 2017, remote retailers with over \$500,000 in Massachusetts sales or over 100 transactions in Massachusetts in prior year are required to register and collect Massachusetts sales/use tax, based on nexus through cookies or other software placed on Massachusetts' customers' computers or smartphones, and use of content distribution networks or marketplace providers located in the state. On October 24, 2017, Crutchfield Corp., a remote retailer of electronic goods based in Virginia, challenged the regulation in Virginia Circuit Court (*Crutchfield Corp. v. Harding*, No. CL 1700145-00), alleging that the regulation violates the Commerce Clause and the Internet Tax Freedom Act. The case remains pending.

### Wyoming

Two lawsuits remain pending in state district court concerning HB 19, Wyoming's anti-*Quill* legislation: *Wyoming v. Newegg, Inc.*, No. 34238 (7/7/17) (filed by AG seeking declaratory judgment that HB 19 is constitutional) and *Am. Catalog Mailers Ass'n v. Noble*, No. 188-137 (6/28/17) (seeking determination that HB 19 is unconstitutional).

## **Amnesty**

### Connecticut

Connecticut has enacted a "Fresh Start" program that will allow taxpayers to pay back taxes owed with no penalties, 50% interest, and limited lookback period. The program will end 11/30/18. Aaron Nicodemus, "Connecticut Lawmakers 'Fresh Start' Compliance Initiative," Bloomberg BNA Daily Tax Report (12/18/17).

### Indiana

Indiana is offering a one-time initiative (expires on 12/31/18) for online marketplace sellers with inventory in the state to come forward, register, and receive waiver of sales/use and income/franchise back taxes, interest and penalties, except for a one-year lookback period. CCH State Tax Day (5/3/18).

#### New Jersey

The New Jersey Legislature enacted A. 3438 requiring that a 90-day amnesty period be established, to end not later than 1/15/19, allowing payment of back taxes plus one-half of the interest due and waiver of penalties for certain taxes. Bloomberg BNA Daily Tax Report (7/4/18).

### **Congress and Other Federal Activities**

There is no activity to report concerning S. 276, the Marketplace Fairness Act of 2017, and H.R. 2193, the Remote Transactions Parity Act of 2017, introduced April 27, 2017 in the 115<sup>th</sup> Congress. These are similar to the bills introduced in prior years, providing Congressional authorization for states to require certain remote sellers to collect use tax on remote sales, when certain conditions are met.

There is no further activity to report concerning No Regulation Without Representation Act (2017 H.R. 2887), codifying physical presence nexus, following the July 25, 2017 hearing before the Subcommittee on Regulatory Reform, Commercial and Antitrust Law Committee.

Senators Tester (MT), Merkley (OR), Hassan (NH), and Shaheen (NH) introduced in the U.S. Senate on June 28, 2018 S. 3180, the "Stop Taxing Our Potential Act of 2018," which would essentially codify *Quill*. The senators represent states that do not impose sales tax.

Representatives Gibbs (OH) and Wilson (SC) introduced the Protecting Businesses from Burdensome Compliance Cost Act of 2018 (H.R. 6724) on September 6, 2018, which imposes a moratorium on enforcement of *Wayfair* until January 1, 2019, and prohibits local jurisdictions from requiring collection or reporting by remote sellers. It also imposes certain restrictions on local rates.

Representatives Sensenbrenner (WI), Eshoo (CA), Duncan (SC) and Lofgren (CA) introduced the Online Sales Simplicity and Small Business Relief Act of 2018 (H.R. 6824) on September 13, 2018. The bill prohibits retroactive enforcement of *Wayfair*, imposes a small business remote seller exemption of \$10 million or less in annual

gross national sales, and prohibits states from enforcing *Wayfair* until they have entered into a compact approved by Congress providing for certain simplification measures for sales tax administration.

Representatives Chabot (OH) and Scott (VA) have introduced the Business Activities Tax Simplification Act of 2018 (BATSA), H.R. 6978, on September 28, 2018. The bill is similar to prior versions of the BATSA, restricting states' ability to tax multistate businesses and significantly expanding the Congressional pre-emption of state taxing power contained in P.L. 86-272 (15 U.S.C. Section 381 et. Seq.).

Chairman Goodlatte has not scheduled any Judiciary Committee hearings on any of these bills, or any other hearings on *Wayfair* issues since the July 24, 2018 hearing.

## STATES' POST-WAYFAIR IMPLEMENTATION EFFORTS



MULTISTATE TAX COMMISSION

Richard Cram  
National Nexus Program Director

Nexus Committee – Orlando, FL  
November 6, 2018

## WAYFAIR MENTIONED FAVORABLY SOUTH DAKOTA SB 106 FEATURES

- “Safe harbor” for small sellers
  - \$100,000 or less sales per year, or
  - Less than 200 transactions per year
- No retroactive liability
- South Dakota is a member state in the Streamlined Sales and Use Tax Agreement (SSUTA)

## SOUTH DAKOTA-STYLE ECONOMIC NEXUS STATUTES IMPLEMENTED

- Indiana (litigation resolved—Dept. enforcing eff. 10/1/18)
- Maine (Tax Alert published 8/9/18—eff. 7/1/18)
- North Dakota (eff. 10/1/18—Dept. announcement)
- Vermont (eff. 7/1/18—Dept. announcement)
- Illinois (HB 3342 eff. 10/1/18)
- Hawaii—general excise tax (SB 2542 eff. 7/1/18)
- Kentucky (HB 487 Dept. announced eff. 10/1/18)
- New Jersey (A.4496 eff. 11/1/18)
- South Dakota (S.B. 1 eff. 11/1/18)
- Threshold: >\$100,000 in sales/yr. or 200 transactions/yr.

## SOUTH DAKOTA-STYLE ECONOMIC NEXUS STATUTES TO BE IMPLEMENTED

- Iowa (SF 2417 eff. 1/1/19)
- Louisiana (HB 17 eff. 1/1/19--Dept. bulletin 18-001)
- Wyoming (litigation pending)
- Utah (S.B. 2001 eff. 1/1/19)
- Connecticut (SB 417 \$250,000 and 200 transactions/yr. eff. 12/1/18)

## ECONOMIC NEXUS REGULATIONS IMPLEMENTED

- Alabama reg (\$250,000 sales/yr)(Department statement dated 7/3/18 indicates intent to enforce prospectively starting 10/1/18)
- Maryland COMAR 03.06.01.33 reg (>\$100,000 sales or 200 transactions/yr., eff. 10/1/18)
- Mississippi reg (\$250,000 sales/yr, effective 9/1/18—guidance published 8/6/18)
- Nevada reg (>\$100,000 sales/yr. or 200 transactions/yr., eff. 10/1/18—Legis. Commission approved)
- South Carolina Rev Ruling # 18-14 (>\$100,000 sales/yr. eff. 11/1/18)
- Washington (emer. reg. 9/26/18 requiring remote sellers w/>\$100,000 sales or 200 or more transactions to collect, eff. 10/1/18)

## ECONOMIC NEXUS REGULATIONS NOT YET IMPLEMENTED

- Tennessee reg (\$500,000 sales/yr—litigation pending, legislature must approve)
- Texas draft reg (>\$500,000 sales/yr., proposed eff. 1/1/19, but postponing collection requirement until 10/1/19)

## MORE STATES THAT HAVE IMPLEMENTED REMOTE SELLER COLLECTION POST-WAYFAIR

- Michigan (Bulletin 2018-16-- require remote sellers w/>>\$100,000 sales or 200 transactions to collect, eff. 10/1/18)
- Minnesota (require remote sellers w/>>\$100,000 sales and 10 transactions, or 100 transactions to collect, eff. 10/1/18)
- North Carolina (guidance published 8/6/18 requiring remote sellers w/>>\$100,000 sales or 200 or more transactions to collect, eff. 11/1/18)
- Wisconsin (Wisconsin Department of Revenue emergency rule requiring remote sellers w/>>\$100,000 sales or 200 or more transactions to collect effective 10/1/18)

## MORE STATES IMPLEMENTING POST-WAYFAIR REMOTE SELLER COLLECTION

- Colorado (news release published 9/13/18 requiring remote sellers w/>>\$100,000 sales or 200 or more transactions to collect commencing 12/1/18)
- Nebraska (FAQ--- require remote sellers w/>>\$100,000 sales and 10 transactions, or 100 transactions to collect, eff. 1/1/19)
- West Virginia (notice posted 10/1/18 requires remote sellers w/>>\$100,000 sales or 200 transaction to collect, eff. 1/1/19)

## COLORADO-STYLE NOTICE AND REPORTING LAWS

- Colorado
- **Georgia (HB 61 collect if \$250,000 sales/200 trans. or report eff. 1/1/19)**
- Kentucky (notice only)
- Louisiana
- Minnesota
- **Oklahoma (HB 1019XX remote sellers, referrers, marketplaces collect if \$10,000 sales or report eff. 7/1/18)**
- Pennsylvania (notice only)
- Rhode Island (collect if \$100,000 sales/200 trans. or report eff. 8/17/17)
- Tennessee (notice only)
- Vermont
- Washington (collect or report if sales/yr. between \$10,000 and \$100,000 eff. 10/1/18)
- Various thresholds

## CLICK-THROUGH NEXUS STATES

- AR CA CO CT GA IL KS LA ME MI MN MO NC NV NY OH PA RI TN VT WA
- **New: ID (HB 578 \$10,000 sales threshold, eff. 7/1/18)**
- Various thresholds (most use \$10,000 or more in annual sales to customers in the state)
- Click-through nexus now irrelevant? See Robert D. Plattner, "After *Wayfair*. Saying Goodbye to Click-Through Nexus," *Tax Analysts State Tax Notes* (10/1/18)

## COOKIE NEXUS

Massachusetts Reg 830 CMR 64 H.1.7 \$500,000 sales and 100 transactions/yr. threshold eff. 10/1/17; challenge pending in Virginia Circuit Court (*Crutchfield Corp. v. Harding*, No. CL 1700145-00)

Ohio Rev. Code § 5741.01(l)(2)(i) \$500,000 sales threshold; challenge pending in *American Catalog Merchants Association v. Testa*, Ohio district court

**Iowa S. F. 2417 \$100,000/yr. sales or 200 trans./yr. eff. 1/1/19**

## MARKETPLACE FACILITATOR AS COLLECTOR/REPORTER LAWS

- Alabama (HB 470 collect if sales/yr \$250,000 or report eff. 1/1/19)
- Connecticut (SB 417 collect/referrer report if sales/yr \$250,000 + 200 trans eff. 12/1/18)
- Iowa (SF 2417 collect/referrer report if sales/yr \$100,000/200 trans eff. 1/1/19)
- Minnesota (**news release published 7/25/18--collect eff. 10/1/18 if place of business in MN**)
- New Jersey (A. 4496 collect if sales/yr >\$100,000/200 trans eff. 11/1/18)
- Oklahoma (HB 1019XX collect if sales/yr \$10,000 or report eff. 7/1/18)
- Pennsylvania (collect or report)
- Rhode Island (collect or report if sales/yr \$100,000/200 trans)
- South Carolina (Amazon litigation pending; draft ruling collect if sales/yr >\$250,000 effective upon earlier of physical presence or 10/1/18)
- South Dakota (SB 2 collect if sales/yr >\$100,000/200 trans eff. 3/1/19)
- Washington (collect eff. 1/1/18)

## MARKETPLACE FACILITATORS COLLECTING IN WA, PA, OK

- Amazon and Etsy commenced collection of sales/use tax on behalf of third-party sellers on sales to Washington, pursuant to H.B. 2163. Amazon and Etsy have also commenced collecting on behalf of third-party sellers on sales to Pennsylvania and Oklahoma.
- eBay will commence collecting sales/use tax on sales into WA effective 1/1/19, and PA and OK effective 7/1/19.

## CA/NY/MA/RI/SC REQUESTS FOR AMAZON MARKETPLACE SELLER DATA

- Amazon is complying with CA and NY requests for data on its marketplace sellers.
- Amazon has complied with a similar request from MA.
- Amazon is providing to RI marketplace seller identification data, pursuant to its 2017 legislation.
- In *Amazon Services LLC v. South Carolina Department of Revenue*, the Department is seeking a list of Amazon's online marketplace sellers, and Amazon is in the process of producing that list.

## SALES TAX STATES NOT YET PUBLISHING WAYFAIR GUIDANCE

- AZ AR CA DC FL KS MO NM NY VA

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