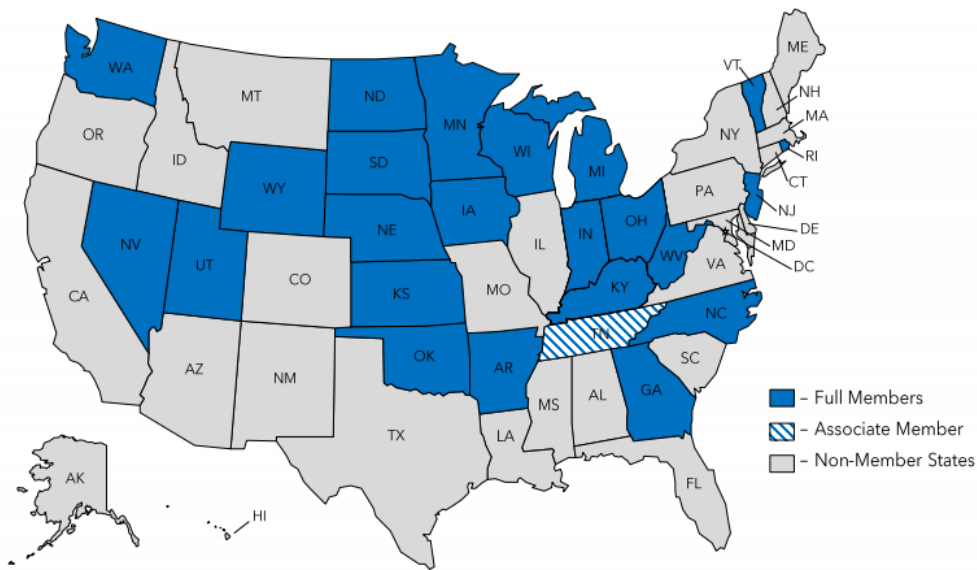




Uniformity Committee Wayfair Discussion

Streamlined Sales Tax States

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B. States with Sales-Based Threshold Requirements for Remote Sellers:

- Alabama (Jan. 1, 2016), \$250,000 in in-state sales
- Connecticut (July 1, 2018), 200 transactions and \$250,000 in in-state sales
- Georgia (Jan. 1, 2019), 200 transactions or \$250,000 in in-state sales
- Hawaii (July 1, 2018) 200 transactions or \$100,000 in in-state sales
- Illinois (Oct. 1, 2018) 200 transactions or \$100,000 in in-state sales
- Indiana (July 1, 2017) 200 transactions or \$100,000 in in-state sales
- Iowa (Jan. 1, 2019) 200 transactions or \$100,000 in in-state sales
- Kentucky (July 1, 2018) 200 transactions or \$100,000 in in-state sales
- Louisiana (contingent on Wayfair ruling) 200 transactions or \$100,000 in in-state sales
- Maine (Oct. 1, 2017) 200 transactions or \$100,000 in in-state sales
- Minnesota (contingent on Wayfair ruling) 100 transactions or \$100,000 in in-state sales in at least 10 transactions
- Mississippi (Dec. 1, 2017) \$250,000 in in-state sales



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- North Dakota (contingent on Wayfair ruling) 200 transactions or \$100,000 in in-state sales
- Oklahoma (July 1, 2018) \$10,000 in in-state sales
- Pennsylvania (March 1, 2018) \$10,000 in in-state sales
- Rhode Island (Aug. 17, 2017) 200 transactions or \$100,000 in in-state sales
- South Dakota (contingent on state's Supreme Court approval, following high court Wayfair decision) 200 transactions or \$100,000 in in-state sales
- Tennessee (Currently on hold due to litigation) \$500,000 in in-state sales
- Vermont (contingent on Wayfair ruling, July 1, 2017) 200 transactions or \$100,000 in in-state sales
- Washington (July 1, 2017) \$10,000 in in-state sales
- Wyoming (July 1, 2017) 200 transactions or \$100,000 in in-state sales

C. Announcements Regarding States' Responses Prospective Application of Nexus Retroactive Implementation:

Alabama: <https://revenue.alabama.gov/2018/07/03/ador-announces-sales-and-use-tax-guidance-for-online-sellers/>

California:

<https://www.bloomberglaw.com/product/tax/document/XBOMP78G000000?bc=W1siRGFpbHkgVGF4IFJlcG9ydClsi9wcm9kdWN0L3RheC9sYXdfcmVwb3J0cy9CTkFEVFIiXSxbkRhaWx5IFRheCBSZXBvcnQ6IFN0YXRlliwil3Byb2R1Y3QvdGF4L2xhd19yZXBvcnRzL0JOQVRNRSJdXQ--d383274c5415ed1f5dd2417051472f7f9481c6ee&jcsearch=bna%25200000016491A2D5BBA575F5B724700002#cite>

Hawaii: http://files.hawaii.gov/tax/news/announce/ann18-10_amended.pdf.

Idaho: <https://tax.idaho.gov/n-feed.cfm?idd=4190>.

Indiana: <https://www.in.gov/dor/6367.htm>

Iowa: <https://content.govdelivery.com/accounts/IACIO/bulletins/1f94bee>.

Kentucky: <https://revenue.ky.gov/News/Pages/Kentucky-Sales-and-Use-Tax-Collections-by-Remote-Retailers-U.S.-Supreme-Court-Ruling.aspx>.

Maryland:

http://taxes.marylandtaxes.gov/Resource_Library/Tax_Publications/Tax_Alerts/7.6.18_Sales_Use_Tax_Alert_South_Dakota_v_Wayfair.pdf.

Massachusetts: <https://www.mass.gov/news/us-supreme-court-releases-decision-on-wayfair-online-sales-tax-case-regulation-830-cmr-64h17>.

Mississippi: <http://www.dor.ms.gov/Press%20Releases/Wayfair%20NEW.pdf>.



Nevada: <http://src.bna.com/Avp>.

New Hampshire: [draft of proposed legislation]: <http://src.bna.com/Aq1>.

New Jersey: [proposed legislation] http://www.njleg.state.nj.us/2018/Bills/A4500/4261_11.HTM.

North Dakota: <https://www.nd.gov/tax/remoteseller>.

Oklahoma: <http://src.bna.com/AmD>.

Rhode Island: http://www.tax.state.ri.us/notice/Remote_seller_FAQs_07_06_18.pdf.

South Dakota: <https://news.sd.gov/newsitem.aspx?id=23504>.

Texas: <http://src.bna.com/AhW>.

Utah: legislation passed but not yet signed by Governor):

<https://le.utah.gov/~2018S2/bills/static/SB2001.html>.

Vermont: <http://tax.vermont.gov/business-and-corp/sales-and-use-tax/sales-and-use/wayfair>.

Washington: <https://dor.wa.gov/find-taxes-rates/retail-sales-tax/marketplace-fairness-leveling-playing-field>.

Wisconsin: <https://www.revenue.wi.gov/Pages/Businesses/remotesellers.aspx>.

Wyoming: <https://0ebaeb71-a-84cef9ff-s-sites.googlegroups.com/a/wyo.gov/wy-dor/Noticeofcollectionauthority.pdf?attachauth=ANoY7cq9fllqFHCMIl9fxd6Zqe8zjn6gim10Rtxzp6jUo33GB4MKjzC42LS0ORcOUvZVUiJLP3y3BKAlYhDzmXZXQwiiUjwcnXfHDFLvr4zq0mcdQ4b8vTi6nRuZaX8BHvPB2NVz4h5WrJDiqFgCqQrL7xtzg15-V6OsioeLcSCf8CmeEeLAjHR7GSL-Ral6aOaMDkGOIEz6--ywHqLlgRoH43tU3eEcXQ%3D%3D&attredirects=1>.