

**PrietoDion Consulting Partners LLC**  
**Sales Tax Economic Nexus Chart as of Jan 1 2024**



State #	STATE	State Has Economic Nexus	Economic Nexus Enforcement Date	Economic Nexus Criteria		
				Sales Threshold as of Jan 1 2024	Transactions Threshold as of Jan 1 2024	Measurement Period
	<i>See Note A</i>		<i>See Note B</i>	<i>See Notes C &amp; E</i>	<i>See Notes D &amp; E</i>	<i>See Note F</i>
1	Alabama	YES	October 1, 2018	\$250,000	None	Previous Calendar Year
2	Alaska	N/A	N/A	<i>N/A - No STATE sales tax in Alaska (but some Alaska cities have economic nexus)</i>		
3	Arizona	YES	October 1, 2019	\$100,000	None	Previous or Current Calendar Year
4	Arkansas	YES	July 1, 2019	\$100,000	Or 200	Previous or Current Calendar Year
5	California	YES	April 1, 2019	\$500,000	None	Previous or Current Calendar Year
6	Colorado	YES	June 1, 2019	\$100,000	None	Previous or Current Calendar Year
7	Connecticut	YES	December 1, 2018	\$100,000	AND 200	Preceding 12-Month Period Ending Sept 30th
8	Delaware	N/A	N/A	<i>N/A - No sales tax in Delaware</i>		
9	District Of Columbia	YES	January 1, 2019	\$100,000	Or 200	Previous or Current Calendar Year
10	Florida	YES	July 1, 2021	\$100,000	None	Previous or Current Calendar Year
11	Georgia	YES	January 1, 2019	\$100,000	Or 200	Previous or Current Calendar Year
12	Hawaii	YES	July 1, 2018	\$100,000	Or 200	Previous or Current Calendar Year
13	Idaho	YES	June 1, 2019	\$100,000	None	Previous or Current Calendar Year
14	Illinois	YES	October 1, 2018	\$100,000	Or 200	Preceding 12-Month Period
15	Indiana	YES	October 1, 2018	\$100,000	None	Previous or Current Calendar Year
16	Iowa	YES	January 1, 2019	\$100,000	None	Previous or Current Calendar Year
17	Kansas	YES	July 1, 2021	\$100,000	None	Previous or Current Calendar Year
18	Kentucky	YES	July 1, 2018	\$100,000	Or 200	Previous or Current Calendar Year
19	Louisiana	YES	July 1, 2020	\$100,000	None	Previous or Current Calendar Year
20	Maine	YES	July 1, 2018	\$100,000	None	Previous or Current Calendar Year
21	Maryland	YES	October 1, 2018	\$100,000	Or 200	Previous or Current Calendar Year
22	Massachusetts	YES	October 1, 2017	\$100,000	None	Previous or Current Calendar Year
23	Michigan	YES	October 1, 2018	\$100,000	Or 200	Previous or Current Calendar Year
24	Minnesota	YES	October 1, 2018	\$100,000	Or 200	Any 12-Month Consecutive Period
25	Mississippi	YES	September 1, 2018	\$250,000	None	Previous 12-Months
26	Missouri	YES	January 1, 2023	\$100,000	None	Previous or Current Calendar Year
27	Montana	N/A	N/A	<i>N/A - No sales tax in Montana.</i>		

**PrietoDion Consulting Partners LLC**  
**Sales Tax Economic Nexus Chart as of Jan 1 2024**



State #	STATE	State Has Economic Nexus	Economic Nexus Enforcement Date	Economic Nexus Criteria		
				Sales Threshold as of Jan 1 2024	Transactions Threshold as of Jan 1 2024	Measurement Period
	<i>See Note A</i>		<i>See Note B</i>	<i>See Notes C &amp; E</i>	<i>See Notes D &amp; E</i>	<i>See Note F</i>
28	Nebraska	YES	January 1, 2019	\$100,000	Or 200	Previous or Current Calendar Year
29	Nevada	YES	October 1, 2018	\$100,000	Or 200	Previous or Current Calendar Year
30	New Hampshire	N/A	N/A	<i>N/A - No sales tax in New Hampshire.</i>		N/A
31	New Jersey	YES	November 1, 2018	\$100,000	Or 200	Previous or Current Calendar Year
32	New Mexico	YES	July 1, 2019	\$100,000	None	Previous or Current Calendar Year
33	New York	YES	January 1, 2019	\$500,000	AND 100	Preceding 4 Quarters - See Note H
34	North Carolina	YES	November 1, 2018	\$100,000	Or 200	Previous or Current Calendar Year
35	North Dakota	YES	October 1, 2018	\$100,000	None	Previous or Current Calendar Year
36	Ohio	YES	January 1, 2018	\$100,000	Or 200	Previous or Current Calendar Year
37	Oklahoma	YES	April 10, 2018	\$100,000	None	Prior 12-Month Period
38	Oregon	N/A	N/A	<i>N/A - No sales tax in Oregon.</i>		N/A
39	Pennsylvania	YES	July 1, 2019	\$100,000	None	Previous or Current Calendar Year
40	Rhode Island	YES	August 17, 2017	\$100,000	Or 200	Previous or Current Calendar Year
41	South Carolina	YES	April 26, 2019	\$100,000	None	Previous or Current Calendar Year
42	South Dakota	YES	November 1, 2018	\$100,000	None	Previous or Current Calendar Year
43	Tennessee	YES	October 1, 2019	\$100,000	None	Previous or Current Calendar Year
44	Texas	YES	October 1, 2019	\$500,000	None	Preceding 12 Calendar Months
45	Utah	YES	January 1, 2019	\$100,000	Or 200	Previous or Current Calendar Year
46	Vermont	YES	January 1, 2018	\$100,000	Or 200	Previous 12 Month Period
47	Virginia	YES	July 1, 2019	\$100,000	Or 200	Previous or Current Calendar Year
48	Washington	YES	January 1, 2018	\$100,000	None	Previous 12 Month Period
49	West Virginia	YES	January 1, 2019	\$100,000	Or 200	Previous or Current Calendar Year
50	Wisconsin	YES	October 1, 2018	\$100,000	Or 200	Previous or Current Fiscal Year
51	Wyoming	YES	February 1, 2019	\$100,000	None	Previous or Current Calendar Year

**PrietoDion Consulting Partners LLC**  
**Sales Tax Economic Nexus Chart as of Jan 1 2024**



- Note A:** As of January 1, 2024, every state that imposes a sales tax has enacted an economic nexus law. There are only 4 states that do not impose a sales tax at all. Those states are Delaware, Montana, New Hampshire and Oregon. The state of Alaska does not impose a STATE sales tax but some of the cities in Alaska have local jurisdiction municipal (city) sales tax. Also, even though the District of Columbia (DC) is not an actual state, it is treated like a state for sales tax purposes. DC imposes a sales tax and has an economic nexus law.
- Note B:** The enforcement date in this column is the date that the state started to enforce its economic nexus law. This is not necessarily the date that the state enacted its economic nexus law. For instance, Missouri enacted its economic nexus law on July 1, 2021 but Missouri did not begin to enforce its economic nexus law until January 1, 2023.
- Note C:** These are the sales thresholds as of January 1, 2024. In some states, the sales threshold has changed since the state first enacted its economic nexus law. For example, in Arizona, the sales threshold was \$200,000 in 2019, \$150,000 in 2020 and \$100,000 in 2021-2024. In Connecticut, the sales threshold was \$250,000 from December 1, 2018 through June 30, 2019 - then on July 1, 2019 it changed to \$100,000 (what it is now). Also some states that initially had a transaction threshold when they first enacted their economic nexus law, later dropped the transaction threshold. Thus, as several states have changed their sales or transactions threshold since the state enacted their economic nexus law, if you are using this chart to determine economic nexus in a year BEFORE 2024, please be aware that the sales threshold may have been different in some states in the prior years. (Also see Note E)
- Note D:** These are the transactions thresholds as of January 1, 2024. Note that a single order is considered a transaction. Also notice that in many states, the threshold is an "Or 200 transactions" threshold. In the states with an "Or 200" transactions threshold, it does not matter how much the sales are in that state. For instance, a company may have less than \$100,000 in sales in that state but if the company has shipped 200 or more orders to that same state, the company will have economic nexus if it is a state that has an "Or 200 transactions" threshold. (In our chart above, we show in red, the states that have a transactions threshold.) Also, in some states, the threshold has changed since the state first enacted its economic nexus law. For instance, Indiana, Louisiana, Maine, South Dakota and Wyoming all had a "or 200 transactions" in the years before 2024. (North Carolina is removing it's transaction threshold on July 1, 2024). If you are using this chart to determine economic nexus in a year BEFORE 2024, please be aware that the transactions threshold may have been different in some states in the prior years. (Also see Note E)
- Note E:** Special note regarding wholesales sales, exempt sales and sales on a marketplace (e.g., Amazon, eBay, Walmart). In some states, a company must include wholesale sales, exempt sales and / or marketplace sales when determining if the company has economic nexus. Wholesale sales are sales to distributors or other retailers who will resell their company's products. Exempt sales are sales that are not subject to tax. For instance, in some states clothing and footwear is not subject to sales tax - those are exempt sales. If a company is selling on multiple channels (own website, marketplace, etc.) or if the company is making different types of sales (retail sales, wholesale sales, etc.), it is important to know which sales they must include for determining economic nexus.
- Note F:** Most states use a "previous or current" calendar year as the measurement period. But in some states, the measurement period is the most recent 12 months or the most recent 4 quarters. A company's whose sales and transactions are increasing, should check to see if they have reached economic nexus at least once a quarter. We recommend that once a company reaches economic nexus, the company should register the following month.