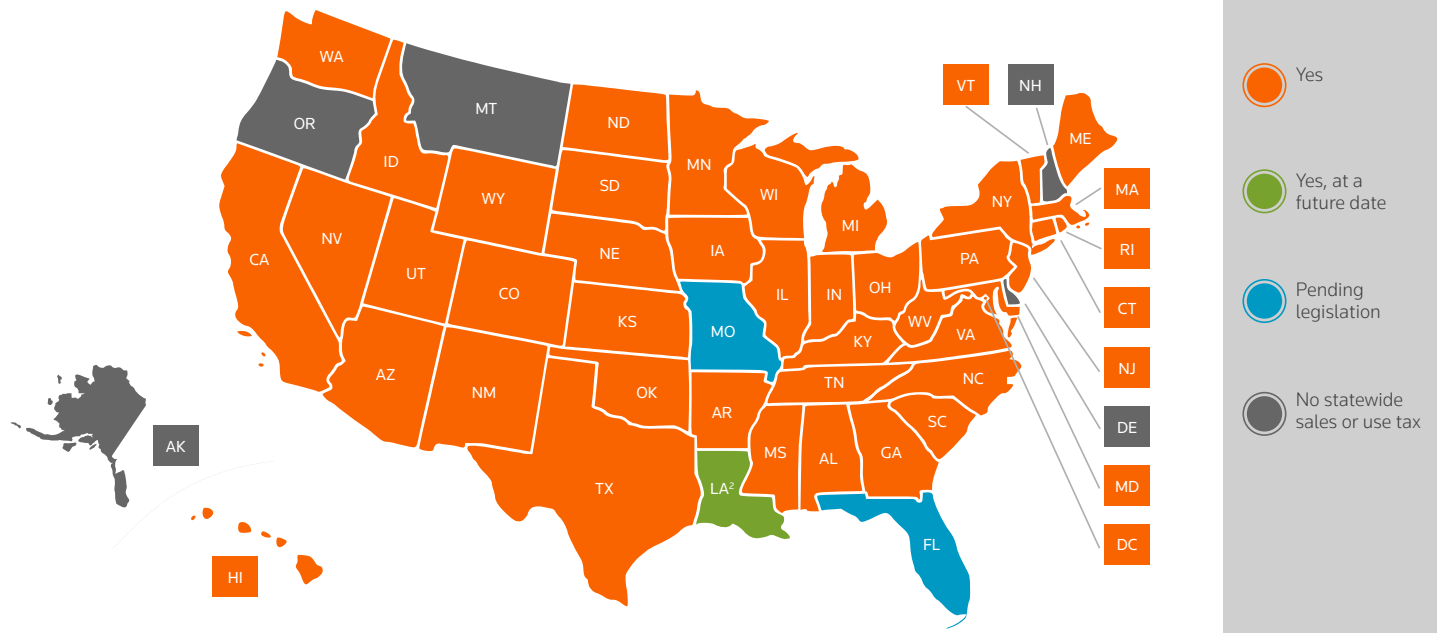


Economic Nexus

Does the state assert economic nexus for sales or use tax purposes?¹

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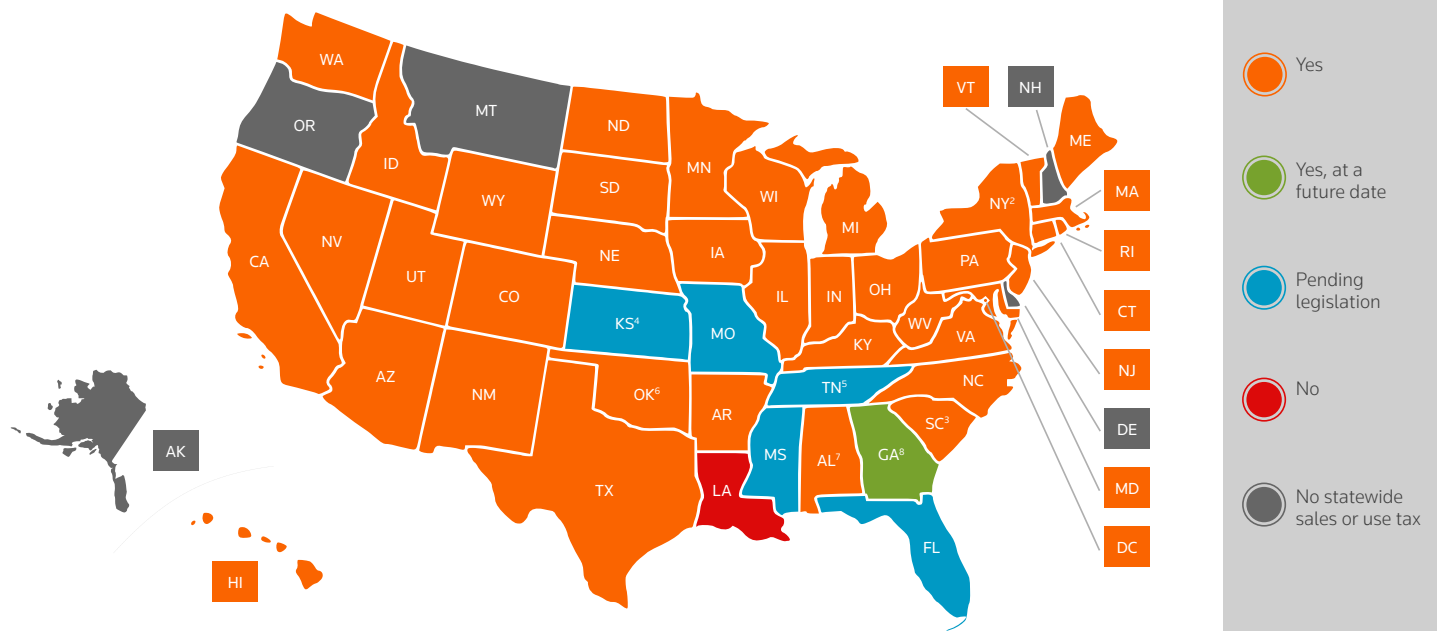
1 Current as of March 1, 2020.

2 Effective upon 30 days notice by Commission for Remote Sellers and no later than July 1, 2020.

Marketplace Facilitator Policies

Does the state require marketplace facilitators to collect sales or use tax on third-party sales?¹

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1 Current as of March 1, 2020.

2 See also New York TSB-A-19(1)S (03/07/2019).

3 See also Amazon Services, LLC v. South Carolina Department of Revenue, No. 17-ALJ-17-0238-CC.

4 But see Kansas Department of Revenue Notice 19-04 (08/01/2019).

5 But see Tennessee Attorney General Opinion No. 19-03 (03/12/2019).

6 Alternative to notice and reporting requirements.

7 Alternative to notice and reporting requirements.

8 Effective April 1, 2020.

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