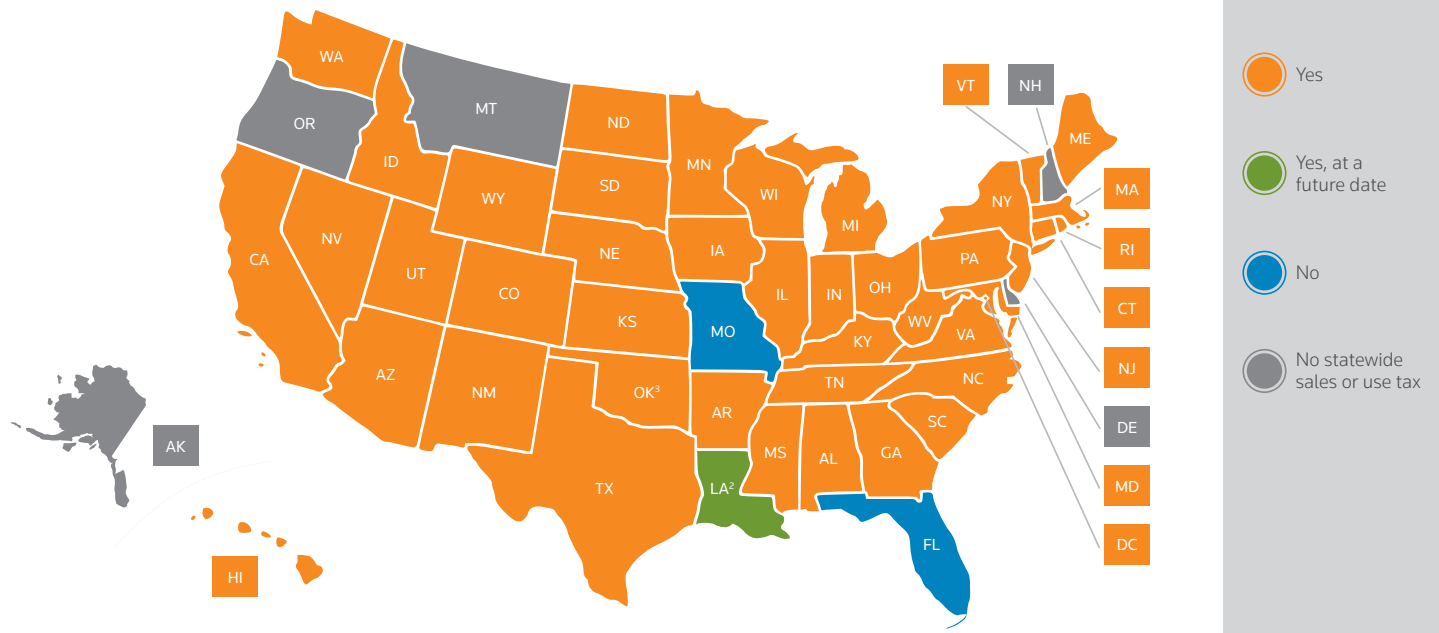


## Economic Nexus

Does the state assert economic nexus for sales or use tax purposes?<sup>1</sup>



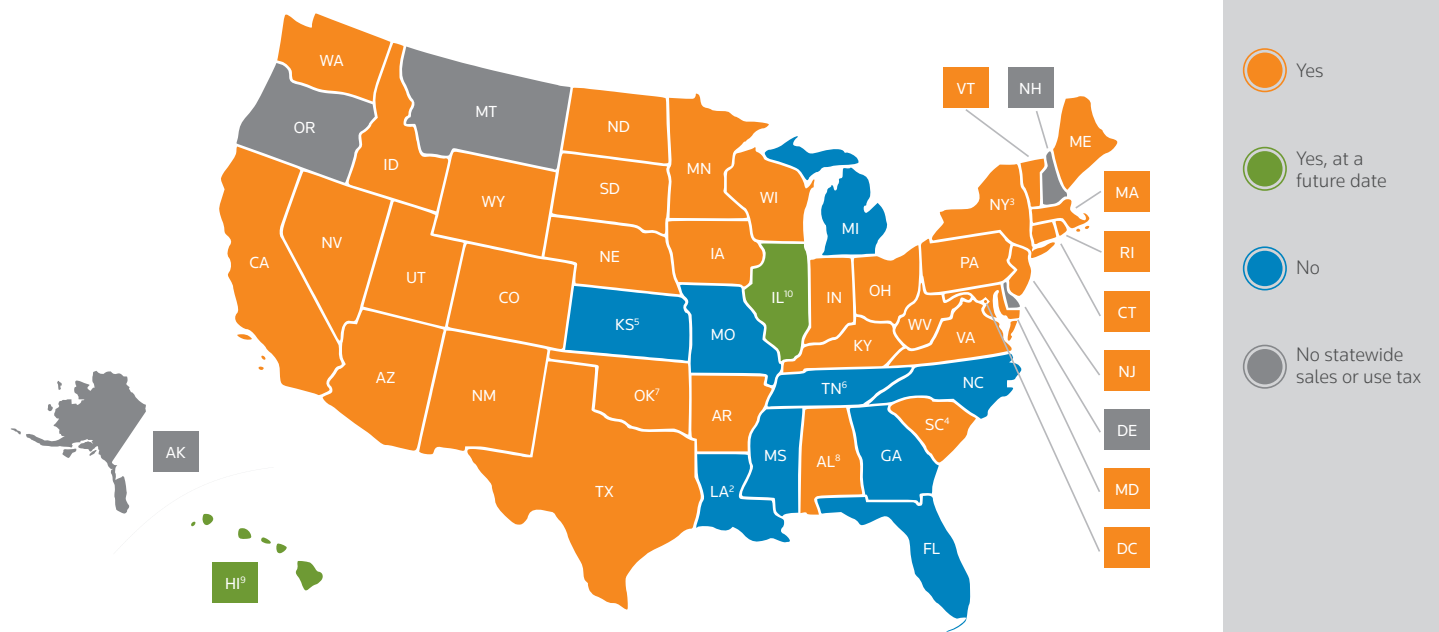
1 Current as of 10/01/2019.

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

3 Alternative notice and reporting election available though Oct. 30, 2019.

## Marketplace Facilitator Policies

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



1 Current as of 10/01/2019.

2 But see Normand v. Wal-Mart.com USA LLC, 18-CA-211 (12/27/2018).

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

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

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

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

7 Alternative to notice and reporting requirements.

8 Alternative to notice and reporting requirements.

9 Effective January 1, 2020.

10 Effective January 1, 2020.