**Economic Nexus**

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


**Marketplace Facilitator Policies**

Does the state require marketplace facilitators to collect sales or use tax on third-party sales?[^2]

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.

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[^1]: © 2020 Thomson Reuters
[^2]: © 2020 Thomson Reuters

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