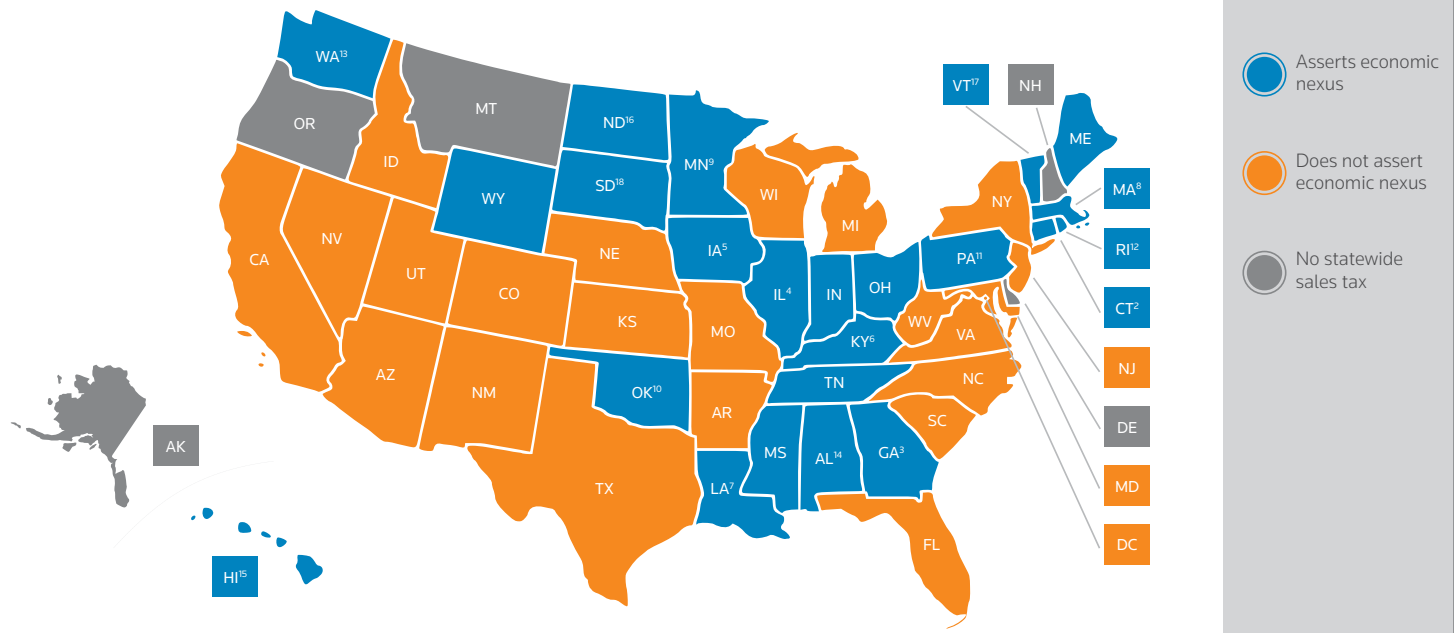


## Economic Nexus

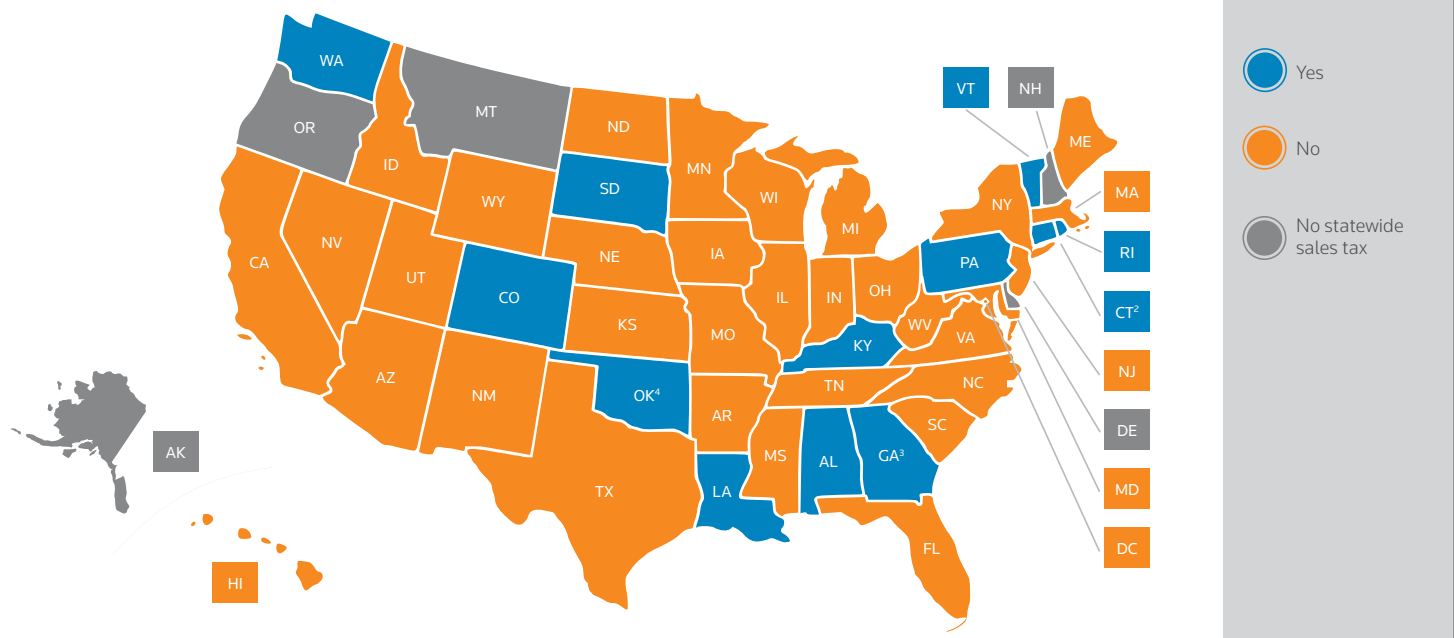
Does the state assert sales/use tax jurisdiction on the basis of economic nexus?<sup>1</sup>



- 1 Current as of June 21, 2018.
- 2 Beginning December 1, 2018.
- 3 Beginning January 1, 2019; only as an elective alternative to notice and reporting requirements.
- 4 Beginning October 1, 2018.
- 5 Beginning January 1, 2019.
- 6 Beginning July 1, 2018.
- 7 Contingent on the outcome in *South Dakota v. Wayfair*. The Louisiana Department of Revenue is studying the decision.
- 8 Massachusetts Department of Revenue considers cookies and apps to be "physical presence."
- 9 Sales via third-party marketplace can create nexus effective July 1, 2019 or, if earlier, a U.S. Supreme Court decision overturning the physical presence requirement.
- 10 Only as an elective alternative to notice and reporting requirements.
- 11 Only as an elective alternative to notice and reporting requirements.
- 12 Only as an elective alternative to notice and reporting requirements.
- 13 Only as an elective alternative to notice and reporting requirements.
- 14 Regulation will be enforced only to the extent permitted under *South Dakota v. Wayfair*.
- 15 Beginning July 1, 2018.
- 16 Contingent on the outcome of *South Dakota v. Wayfair*. The North Dakota Office of State Tax Commissioner announced that the law took effect on June 21, 2018.
- 17 Contingent on the outcome of *South Dakota v. Wayfair*. The Vermont Department of Taxes announced that the law is effective and will be enforced beginning July 1, 2018.
- 18 An injunction prevents the state from enforcing the law until the South Dakota Supreme Court rules on the case remanded by the *Wayfair* Court.

## Notice and Reporting Requirements

Does the state impose use tax notice and reporting requirements on remote sellers?<sup>1</sup>



- 1 Current as of June 21, 2018. Note: registering to collect and remit sales tax typically relieves a seller of use tax notice and reporting obligations.
- 2 Beginning December 1, 2018 applies to "referrers." Connecticut also takes the position that existing state records law allows it to require remote sellers to disclose in-state sales.
- 3 Beginning January 1, 2019.
- 4 Beginning July 1, 2018.