

2024 Economic Nexus Details by State

Economic nexus refers to the legal requirement for businesses to register, collect, and remit sales tax in a state once they exceed specific sales or transaction thresholds. The table below provides a state-by-state overview of nexus rules as of December 1, 2024.

	Nexus thresholds	Measurement date
<u>Alabama</u>	\$250,000 in sales	Previous calendar year
<u>Alaska</u>	\$100,000 in sales or 200 transactions	Previous calendar year
<u>Arizona</u>	\$100,000 in sales or 200 transactions	Previous or current calendar year
<u>Arkansas</u>	\$100,000 in sales or 200 transactions	Previous or current calendar year
<u>California</u>	\$500,000 in sales	Previous or current calendar year
<u>Colorado</u>	\$100,000 in sales	Previous or current calendar year
<u>Connecticut</u>	\$100,000 in sales and 200 transactions	12-month period ending on September 30
<u>Delaware</u>	N/A	N/A
<u>Florida</u>	\$100,000 in sales	Previous calendar year
<u>Georgia</u>	\$100,000 in sales or 200 transactions	Previous or current calendar year
<u>Hawaii</u>	\$100,000 in sales or 200 transactions	Current or immediately preceding calendar year
<u>Idaho</u>	\$100,000 in sales	Previous or current calendar year
<u>Illinois</u>	\$100,000 in sales or 200 transactions	Preceding 12-month period
<u>Indiana</u>	\$100,000 in sales (*Indiana eliminated its 200 transactions threshold, effective January 1, 2024.)	Preceding 12-month period
<u>Iowa</u>	\$100,000 in sales	Current or immediately preceding calendar year
<u>Kansas</u>	\$100,000 in sales	Current or immediately preceding calendar year (*Only for calendar year 2021 sales since January 1, 2021.)
<u>Kentucky</u>	\$100,000 in sales or 200 transactions	Previous or current calendar year
<u>Louisiana</u>	\$100,000 in sales	Previous or current calendar year
<u>Maine</u>	\$100,000 in sales or 200 transactions (*Effective January 1, 2022, the 200 separate transactions threshold is eliminated.)	Previous or current calendar year
<u>Maryland</u>	\$100,000 in sales or 200 transactions	Previous or current calendar year
<u>Massachusetts</u>	\$100,000 in sales (*Massachusetts enacted a new law on August 1, 2019, changing its threshold to \$100,000 with no transaction limit, effective October 1, 2019.)	Previous calendar year
<u>Michigan</u>	\$100,000 in sales or 200 transactions	Previous calendar year
<u>Minnesota</u>	\$100,000 in sales or 200 transactions	The 12-month period ending on the last day of the most recently completed calendar quarter
<u>Mississippi</u>	More than \$250,000	Previous calendar year
<u>Missouri</u>	\$100,000 in sales	Prior 12-month period
<u>Montana</u>	N/A	N/A
<u>Nebraska</u>	\$100,000 in sales or 200 transactions	Previous or current calendar year
<u>Nevada</u>	\$100,000 in sales or 200 transactions	Previous or current calendar year
<u>New Hampshire</u>	N/A	N/A
<u>New Jersey</u>	\$100,000 in sales or 200 transactions	Previous or current calendar year
<u>New Mexico</u>	\$100,000 in sales	Previous calendar year
<u>New York</u>	\$500,000 in sales and more than 100 transactions	Immediately preceding four sales tax quarters
<u>North Carolina</u>	\$100,000 in sales (*North Carolina's transaction threshold was lowered effective July 1, 2024.)	Previous or current calendar year
<u>North Dakota</u>	\$100,000 in sales	Previous or current calendar year
<u>Ohio</u>	\$100,000 in sales or 200 transactions	Previous or current calendar year
<u>Oklahoma</u>	\$100,000 in aggregate sales of TPP	Previous or current calendar year
<u>Oregon</u>	N/A	N/A
<u>Pennsylvania</u>	\$100,000 in sales	Collection periods: 7/1/19-3/31/20 using CY 2018, and 4/1/20-3/31/21 using CY 2019
<u>Rhode Island</u>	\$100,000 in sales or 200 transactions	Immediately preceding calendar year
<u>South Carolina</u>	\$100,000 in sales	Previous or current calendar year
<u>South Dakota</u>	\$100,000 in sales or 200 transactions (*South Dakota's transaction threshold was lowered on July 1, 2023.)	Previous or current calendar year
<u>Tennessee</u>	\$100,000 in sales	Previous 12-month period
<u>Texas</u>	\$100,000 in sales	Previous or current calendar year
<u>Utah</u>	\$100,000 in sales or 200 transactions	Prior four calendar quarters
<u>Vermont</u>	\$100,000 in sales or 200 transactions	Previous or current calendar year
<u>Virginia</u>	\$100,000 in sales or 200 transactions	Current or preceding calendar year
<u>Washington</u>	\$100,000 in sales	Previous or current calendar year
<u>West Virginia</u>	\$100,000 in sales or 200 transactions	Previous or current calendar year
<u>Wisconsin</u>	\$100,000 in sales	Previous calendar year
<u>Wyoming</u>	More than \$100,000 in sales (*Wyoming enacted legislation that removed the number of transactions threshold as of July 1, 2024.)	Previous calendar year