



**PrietoDion Consulting Partners LLC**  
**Sales Tax Economic Nexus Chart as of Jan 1 2022**

STATE	State Has Economic Nexus	Economic Nexus Enforcement Date	Economic Nexus Criteria		
			Sales Threshold	Transactions Threshold	Measurement Period
Alabama	YES	10/1/2018	\$ 250,000.00	None	Previous Calendar Year
Alaska	N/A	N/A	<i>N/A - No STATE sales tax in Alaska (but some Alaska cities have economic nexus)</i>		
Arizona	YES	10/1/2019	\$ 100,000.00	None	Previous or Current Calendar Year
Arkansas	YES	7/1/2019	\$ 100,000.00	Or 200	Previous or Current Calendar Year
California	YES	4/1/2019	\$ 500,000.00	None	Previous or Current Calendar Year
Colorado	YES	6/1/2019	\$ 100,000.00	None	Previous or Current Calendar Year
Connecticut	YES	12/1/2018	\$ 100,000.00	AND 200	Preceding 12-Month Period Ending Sept 30th
Delaware	N/A	N/A	<i>N/A - No sales tax in Delaware</i>		
District Of Columbia	YES	1/1/2019	\$ 100,000.00	Or 200	Previous or Current Calendar Year
Florida	YES	7/1/2019	\$ 100,000.00	None	Previous or Current Calendar Year
Georgia	YES	1/1/2019	\$ 100,000.00	Or 200	Previous or Current Calendar Year
Hawaii	YES	7/1/2018	\$ 100,000.00	Or 200	Previous or Current Calendar Year
Idaho	YES	6/1/2019	\$ 100,000.00	None	Previous or Current Calendar Year
Illinois	YES	10/1/2018	\$ 100,000.00	Or 200	Preceding 12-Month Period
Indiana	YES	10/1/2018	\$ 100,000.00	Or 200	Previous or Current Calendar Year
Iowa	YES	1/1/2019	\$ 100,000.00	None	Previous or Current Calendar Year
Kansas	YES	7/1/2019	\$ 100,000.00	None	Previous or Current Calendar Year
Kentucky	YES	7/1/2018	\$ 100,000.00	Or 200	Previous or Current Calendar Year
Louisiana	YES	1/1/2019	\$ 100,000.00	Or 200	Previous or Current Calendar Year
Maine	YES	7/1/2018	\$ 100,000.00	None	Previous or Current Calendar Year
Maryland	YES	10/1/2018	\$ 100,000.00	Or 200	Previous or Current Calendar Year
Massachusetts	YES	10/1/2017	\$ 100,000.00	None	Previous or Current Calendar Year
Michigan	YES	10/1/2018	\$ 100,000.00	Or 200	Previous or Current Calendar Year
Minnesota	YES	10/1/2018	\$ 100,000.00	Or 200	Any 12-Month Consecutive Period
Mississippi	YES	9/1/2018	\$ 250,000.00	None	Previous 12-Months



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Missouri	YES	1/1/2023	\$ 100,000.00	None	Previous or Current Calendar Year
Montana	N/A	N/A	<i>N/A - No sales tax in Montana.</i>		
Nebraska	YES	1/1/2019	\$ 100,000.00	Or 200	Previous or Current Calendar Year
Nevada	YES	10/1/2018	\$ 100,000.00	Or 200	Previous or Current Calendar Year
New Hampshire	N/A	N/A	<i>N/A - No sales tax in New Hampshire.</i>		
New Jersey	YES	11/1/2018	\$ 100,000.00	Or 200	Previous or Current Calendar Year
New Mexico	YES	7/1/2019	\$ 100,000.00	None	Previous or Current Calendar Year
New York	YES	1/1/2019	\$ 500,000.00	<u>AND</u> 100	Preceding 4 Quarters - See Note H
North Carolina	YES	11/1/2018	\$ 100,000.00	Or 200	Previous or Current Calendar Year
North Dakota	YES	10/1/2018	\$ 100,000.00	None	Previous or Current Calendar Year
Ohio	YES	1/1/2018	\$ 100,000.00	Or 200	Previous or Current Calendar Year
Oklahoma	YES	4/10/2018	\$ 100,000.00	None	Prior 12-Month Period
Oregon	N/A	N/A	<i>N/A - No sales tax in Oregon.</i>		
Pennsylvania	YES	7/1/2019	\$ 100,000.00	None	Previous or Current Calendar Year
Rhode Island	YES	8/17/2017	\$ 100,000.00	Or 200	Previous or Current Calendar Year
South Carolina	YES	4/26/2019	\$ 100,000.00	None	Previous or Current Calendar Year
South Dakota	YES	11/1/2018	\$ 100,000.00	Or 200	Previous or Current Calendar Year
Tennessee	YES	10/1/2019	\$ 100,000.00	None	Previous or Current Calendar Year
Texas	YES	10/1/2019	\$ 500,000.00	None	Preceding 12 Calendar Months
Utah	YES	1/1/2019	\$ 100,000.00	Or 200	Previous or Current Calendar Year
Vermont	YES	1/1/2018	\$ 100,000.00	Or 200	Previous 12 Month Period
Virginia	YES	7/1/2019	\$ 100,000.00	Or 200	Previous or Current Calendar Year
Washington	YES	1/1/2018	\$ 100,000.00	None	Previous 12 Month Period
West Virginia	YES	1/1/2019	\$ 100,000.00	Or 200	Previous or Current Calendar Year
Wisconsin	YES	10/1/2018	\$ 100,000.00	Or 200	Previous 12 Month Period
Wyoming	YES	2/1/2019	\$ 100,000.00	Or 200	Previous or Current Calendar Year